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S3365-1

THIRTY-NINTH REPORT of the LOUISIANA DEPARTMENT OF REVENUE AND TAXATION

FISCAL YEARS

1980-81
1981-82

SHIRLEY McNAMARA
SECRETARY OF REVENUE AND TAXATION

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The Honorable David C. Treen
Governor of Louisiana

Dear Governor Treen:

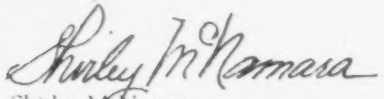
It is with pleasure that I present to you the Thirty-ninth Biennial Report of the Department of Revenue and Taxation for fiscal years July 1, 1980, through June 30, 1982.

This report provides a summary of all taxes administered by the Department of Revenue and Taxation over the past two years.

Also included in this report, for the first time, is a section outlining the organization and duties of the Louisiana Tax Commission. The Tax Commission was placed under the Department of Revenue and Taxation by Act 183 of the 1981 Regular Session of the Louisiana Legislature.

The goal of Revenue and Taxation continues to be the fair and efficient collection of taxes. It is with a feeling of accomplishment towards the achievement of this goal that I present to you this report.

Sincerely,



Shirley McNamara
Secretary of Revenue and Taxation

INTRODUCTION

This Thirty-ninth Biennial Report of the Louisiana Department of Revenue and Taxation has undergone a revision in an attempt to provide the reader with a broader scope of information than has been presented in past issues. For the benefit of the general public, we have translated much collection information into graphs and layered charts. All collection information has been organized by tax divisions as they appear on page 14 in the table of Comparative Revenue Collections.

With the planned implementation of a departmental management information system, we anticipate that the Biennial Report will undergo further revisions in future publications. It is our hope that these changes will increase the utility of the report and will benefit the serious reader.

DEPARTMENTAL OVERVIEW

The Louisiana Department of Revenue and Taxation is charged with the responsibility of collecting the majority of the state's revenues. Shirley McNamara serves on the cabinet of the Governor as Secretary of Revenue and Taxation. As head of the department, Secretary McNamara administers the collection of the twenty-five state taxes and fees which the department collects.

In addition to the secretary of Revenue and Taxation, the Governor also appoints an undersecretary and three assistant secretaries. The secretary appoints a deputy secretary to act as her assistant.

The Department of Revenue and Taxation is divided into three offices of tax administration, or groups, each headed by an assistant secretary. Group I consists of the Accounts Receivable Section, the Field Audit Section, and the nine district offices of the department. Group II is composed of the Operations Section, the Sales Tax Section, and the Severance Tax Section. Group III includes the Income and Corporation Franchise Taxes Section and the Excise Taxes Section.

In an effort to streamline state government, the Louisiana Tax Commission was placed under the authority of the Department of Revenue and Taxation. A description of the responsibilities and the taxes collected by the Louisiana Tax Commission is contained in this report.

ORGANIZATIONAL CHART

FIGURE A

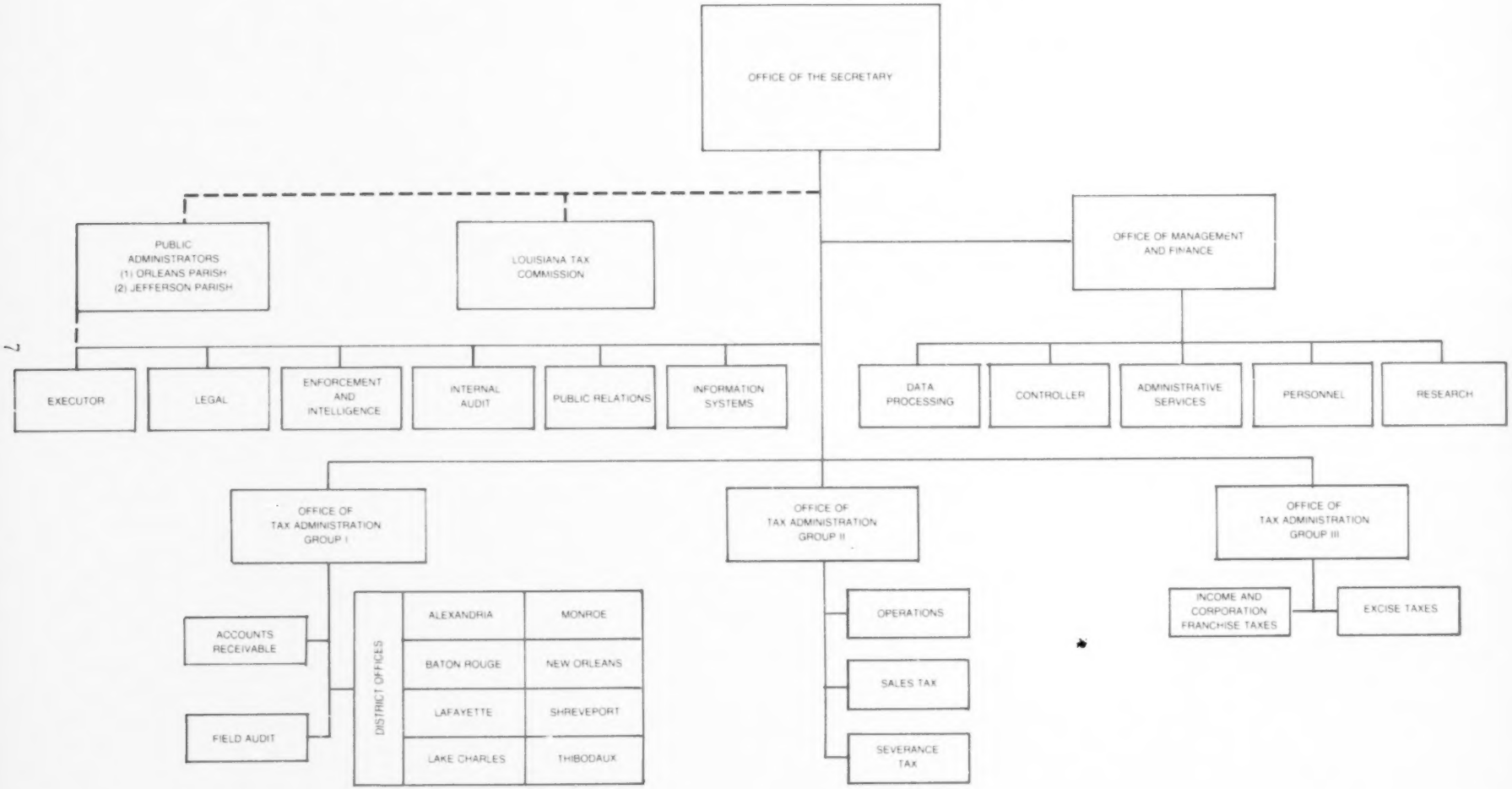


TABLE 1

OPERATING EXPENSES OF THE DEPARTMENT

	1980-81	1981-82
Salaries and Related Benefits	$14,605,151	$17,214,830
Travel	1,031,792	1,180,024
Operating Services	4,054,399	4,480,956
Operating Supplies	186,044	211,603
Professional Services	13,270	3,763
Interagency Transfers	89,573	87,102
Capital Outlay	136,146	397,474
Miscellaneous Charges	1,026,674*	232,775
Total Expenditures	$21,143,049	$23,808,527
Cost per $100 of tax collected	.84¢	.84¢

Includes First Use Tax Litigation

DIRECTORY

Offices of the Department of Revenue and Taxation

Baton Rouge ..... Main Office
330 North Ardenwood Drive
Baton Rouge, Louisiana
(504) 925-7537

Tax Forms	(504) 925-7532
Income and Corporation Franchise Taxes	(504) 925-4611
Sales Tax	(504) 925-7356
Severance Tax	(504) 925-7497
Excise Taxes	(504) 925-7656
Inheritance and Gift Taxes	(504) 925-7424
Accounts Receivable	(504) 925-7448

District Offices

Alexandria	900 Murray Street (318) 487-5333
Baton Rouge	330 North Ardenwood Drive (504) 925-7570
Lafayette	119 Vine Street (318) 264-5455
Lake Charles	1528 East Prien Lake Road (318) 491-2568
Monroe	122 St. John Street (318) 362-3151
New Orleans	230 Loyola Avenue (504) 568-5241
Shreveport	1525 Fairfield (318) 226-7500
Thibodaux	1418 Tiger Drive (504) 446-3360
Houston, Texas	7721 Park Place Boulevard (713) 645-2866

LOUISIANA TAX COMMISSION

The Louisiana Tax Commission is a three-member commission directly responsible for the ad valorem tax assessments of public service corporations or companies under the authority of the Public Service Commission. These companies include: railroad companies; telephone and telegraph companies; pipe line companies; private car lines; electric, gas, and water companies; barge-line and towing companies; and airlines.

The Louisiana Tax Commission is also responsible for ascertaining that all properties are assessed equitably and uniformly as prescribed in the Constitution of the State and by statutory law.

The chairman of the Louisiana Tax Commission is J. Reginald Coco, Jr. Other members of the commission are Carol D. Fisher and A.C. Kirkpatrick. The executive secretary of the Tax Commission is Roy M. Sellers.

A complete record of all collections of the Louisiana Tax Commission is contained in the Biennial Report of the Louisiana Tax Commission. Copies of this report are available by writing to the Commission at Post Office Box 66788, Baton Rouge, Louisiana 70896.

Summary of Major Revenue Sources

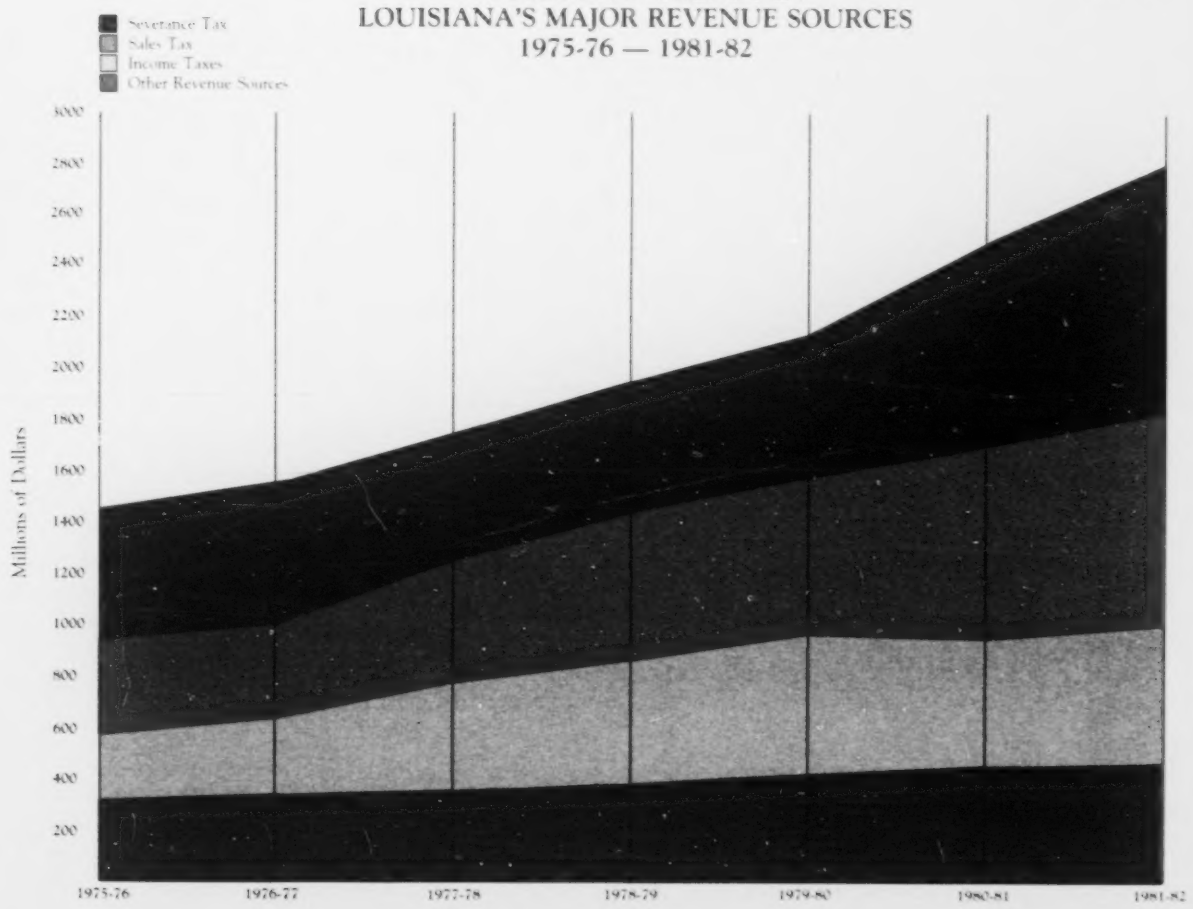
TABLE 3

TOTAL TAX COLLECTIONS

Fiscal Year	Total Tax Collections
1981-82	$2,822,877,909.32
1980-81	2,512,990,869.77
1979-80	2,137,176,437.74
1978-79	1,953,303,623.56
1977-78	1,755,243,291.91
1976-77	1,531,297,008.70
1975-76	1,496,332,444.43

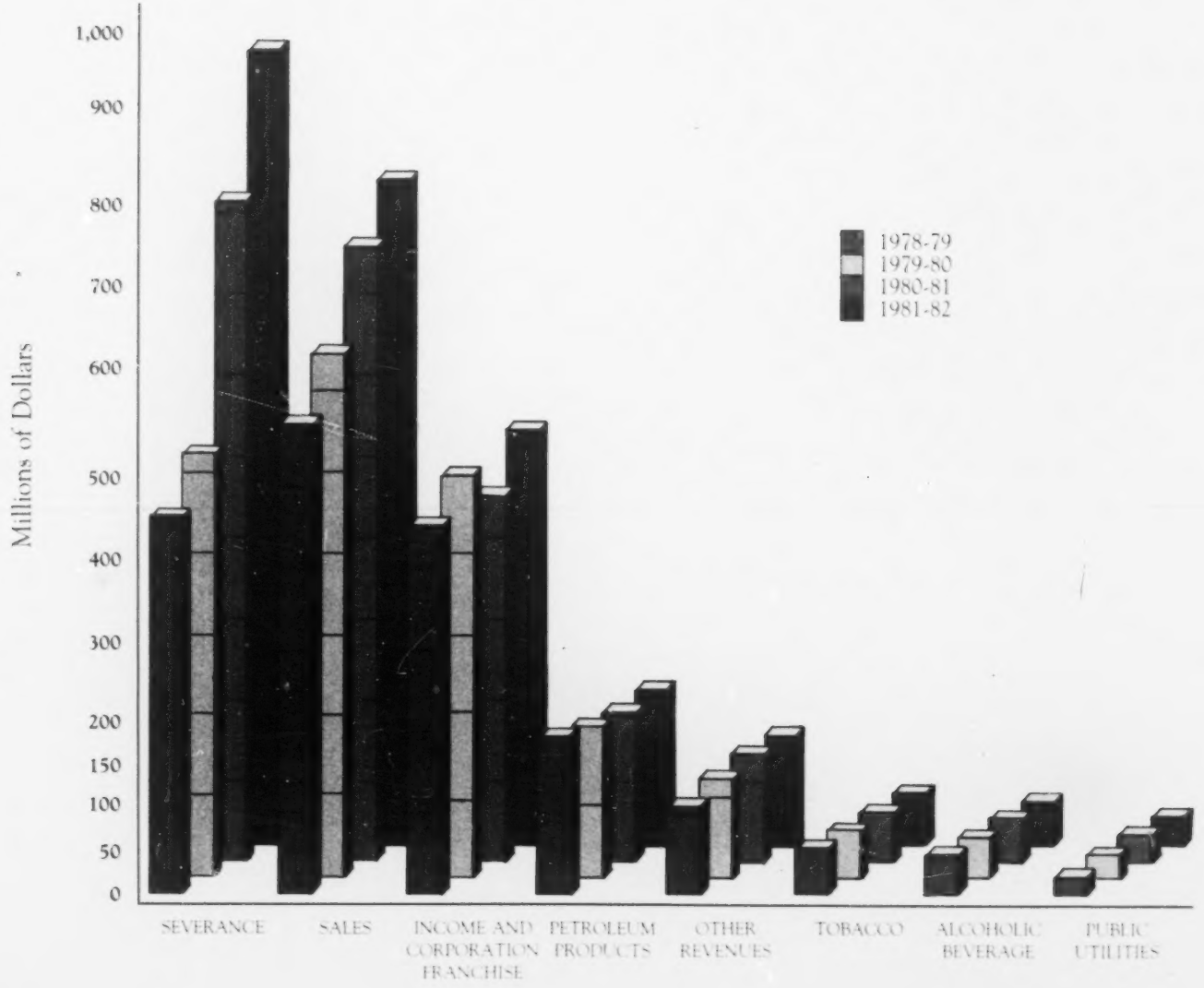
FIGURE B

COLLECTION TRENDS IN LOUISIANA'S MAJOR REVENUE SOURCES 1975-76 — 1981-82



SUMMARY OF MAJOR STATE REVENUES
1978-79 — 1981-82

FIGURE C



COMPARATIVE REVENUE COLLECTIONS

TABLE 4

	1980-81	1981-82	Percent of Change
Alcoholic Beverages			
Liquor & Wine Tax	$ 20,905,140.63	$ 21,309,302.06	1.93
Beer Tax	33,516,609.33	35,635,690.47	6.32
#Anhydrous Ammonia Fertilizer Permit Fee	27,110.05	30,458.90	12.35
Corporation Franchise Tax	71,183,427.78	97,954,666.76	37.60
#Electric Cooperative Fee	30,978.30	23,367.40	-24.57
#Gift Tax	1,185,374.41	842,936.19	-28.89
Income Taxes			
Corporation Income Tax	266,611,483.73	291,952,896.20	9.50
Individual (Personal) Income Tax	185,663,491.12	220,133,618.93	18.56
#Inheritance & Estate Transfer Tax	23,331,681.61	26,314,152.72	12.78
#Liquefied Petroleum Gas Permit Fee*	321,821.23	(6,019.09)	*
Natural Resources			
General Severance Taxes	812,999,688.85	980,365,433.81	20.58
Reforestation Severance Taxes	73,241.25	56,359.98	-23.05
#Occupational License Tax**	29,021,304.90	3,096,578.97	**
Petroleum Product Taxes and Fee			
Gasoline Tax	163,920,983.07	165,115,065.09	0.73
Inspection Fee	757,453.17	796,075.98	5.10
Special Fuels Tax	23,862,232.56	25,405,460.31	6.46
#Public Utilities & Carriers			
Inspection & Supervision Fee	823,682.85	863,764.95	4.86
Motor Carrier Fee	169,219.04	194,751.34	15.09
Natural Gas Franchise Tax	7,759,053.92	9,198,720.78	18.55
Transportation & Communication Tax	23,513,350.13	27,272,937.44	15.99
Sales Tax	757,385,725.07	821,981,861.34	8.53
#Soft Drink Tax & Permit Fee	6,816,102.68	9,717,609.33	42.57
Tobacco Tax & Permit Fee	63,807,459.05	65,356,277.42	2.42
#Unclaimed Property	1,687,558.40	923,075.68	-45.30
#Vending Machine Registration Fee***	522.00	0.00	***
Total	$2,495,374,695.13	$2,804,535,042.96	12.39
Other Revenues			
Beer Tax for Local Governments	5,120,488.85	5,418,252.88	5.81
Hotel-Motel Room Occupancy Tax			
La. Stadium & Exp. District	8,522,282.92	9,228,087.00	8.28
Orleans Parish School Board	1,140,857.81	6,625.45	****
New Orleans Exh. Hall Authority	2,832,545.06	3,689,901.03	30.27
Total	17,616,174.64	18,342,866.36	4.12
Grand Total	$2,512,990,869.77	$2,822,877,909.32	12.33

Collection function transferred to Liquefied Petroleum Gas Commission.

**Repealed effective January 1, 1982.*

***Repealed effective September 12, 1980.*

****No longer collected by Department of Revenue and Taxation.*

#Other state revenue source.

SUMMARY OF MAJOR STATE REVENUES
1980-81 — 1981-82

FIGURE D

1980-81		1981-82
$813,072,930.10	SEVERANCE TAX	$980,421,793.79
$757,385,725.07	SALES TAX	$821,981,861.34
$266,611,483.73	CORPORATION INCOME TAX	$291,952,896.20
$185,663,491.12	INDIVIDUAL INCOME TAX	$220,133,618.93
$71,183,427.78	CORPORATION FRANCHISE TAX	$97,954,666.76
$188,540,668.80	PETROLEUM PRODUCT TAXES	$191,316,601.38
$54,421,749.96	ALCOHOLIC BEVERAGE TAXES	$56,944,992.53
$63,807,459.05	TOBACCO TAX	$65,356,277.42
$94,687,759.52	OTHER REVENUE SOURCES	$78,472,334.61

TOTAL COLLECTIONS

1980-81	1981-82
$2,495,374,695.13	$2,804,535,042.96

ALCOHOLIC BEVERAGE AND SOFT DRINK TAXES

ALCOHOLIC BEVERAGE TAXES COLLECTIONS

Fiscal Year	Beer Tax	Liquor and Wine Tax	Total
1981-82	$35,635,690.47	$21,309,302.06	$56,944,992.53
1980-81	33,516,609.33	20,905,140.63	54,421,749.96
1979-80	30,136,461.57	20,808,495.00	50,944,956.57
1978-79	29,904,080.67	20,253,041.04	50,157,121.71
1977-78	27,959,479.65	19,567,434.43	47,526,914.08
1976-77	26,756,503.67	18,598,036.76*	45,354,540.43

* *Figure includes $45,842.87 in liquor permit fees and beer permits. The collection of these fees was transferred to the Department of Public Safety as of 1/1/76.*

Louisiana imposes an excise tax on liquor, wine, and beer. The alcoholic beverage tax is collected from the dealer in Louisiana who initially handles the alcoholic beverage. The tax rates are as follows: 66¢ per liter on liquor; 42¢ per liter on sparkling wine; 3¢ per liter on still wine with alcoholic content not over 14 percent; 6¢ per liter on still wine with alcoholic content over 14 percent, but not over 24 percent; and $10 on beer, per 31-gallon barrel.

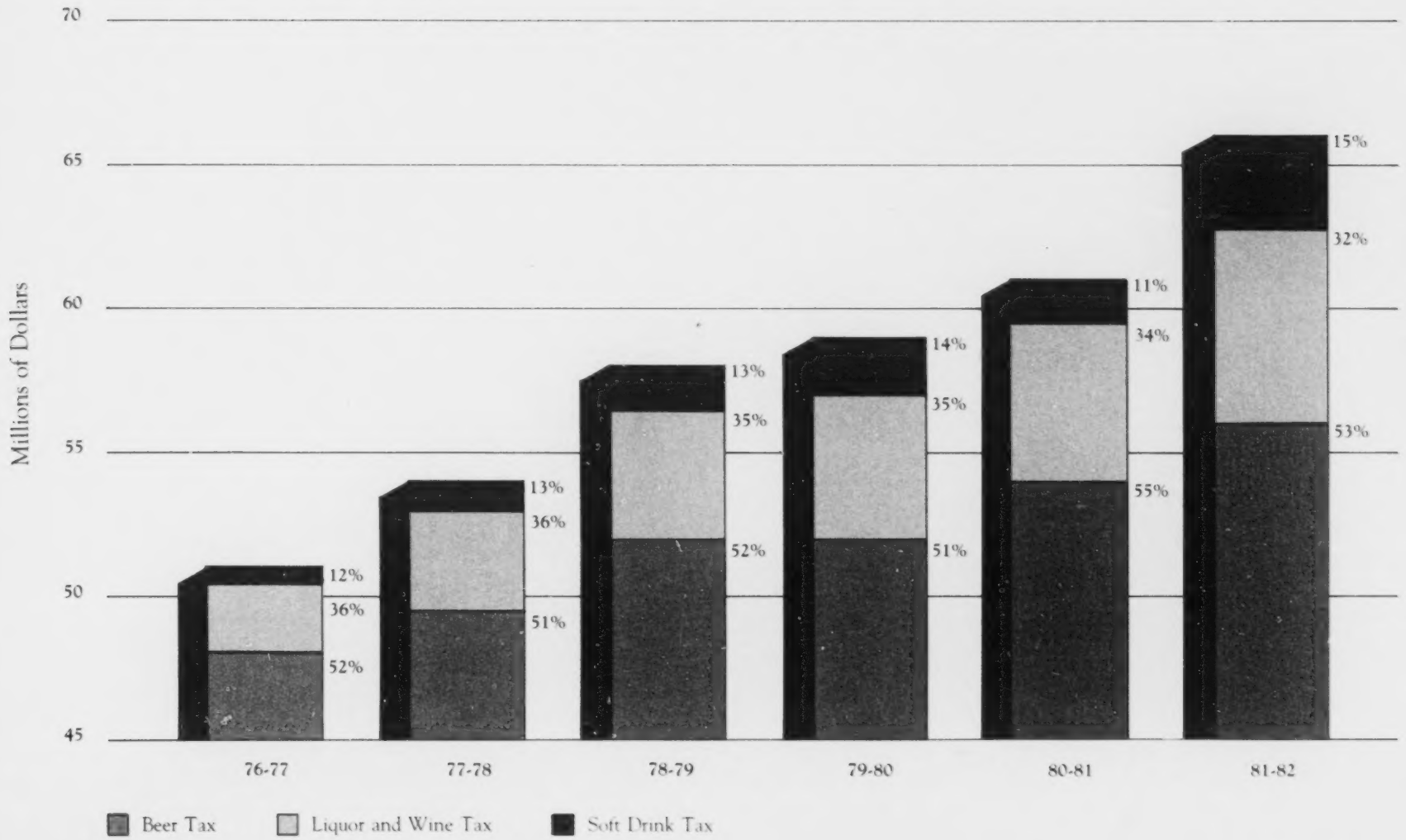
SOFT DRINK TAX COLLECTIONS

Fiscal Year	Amount Collected
1981-82	$9,717,609.33
1980-81	6,816,102.68
1979-80	8,691,741.52
1978-79	7,872,222.51
1977-78	7,195,011.91
1976-77	6,000,793.78

The Louisiana soft drink tax was 2.75% of the wholesale selling price on all soft drinks until June 30, 1981. On July 1, 1981, the soft drink tax rate was changed to 2.5% of the wholesale selling price.

BEVERAGE TAXES COLLECTIONS

FIGURE E



CORPORATION FRANCHISE TAX

CORPORATION FRANCHISE TAX COLLECTIONS

Fiscal Year	Amount Collected
1981-82	$97,954,666.76
1980-81	71,183,427.78
1979-80	65,291,705.53
1978-79	54,224,971.60
1977-78	51,341,000.00
1976-77	46,668,723.52

Louisiana imposes a corporation franchise tax on any corporation doing business in the state. This tax is levied at the rate of $1.50 per $1,000 of capital stock, surplus, undivided profits, and borrowed capital employed in Louisiana. The minimum amount of tax paid by a corporation is $10 per year.

INCOME TAXES

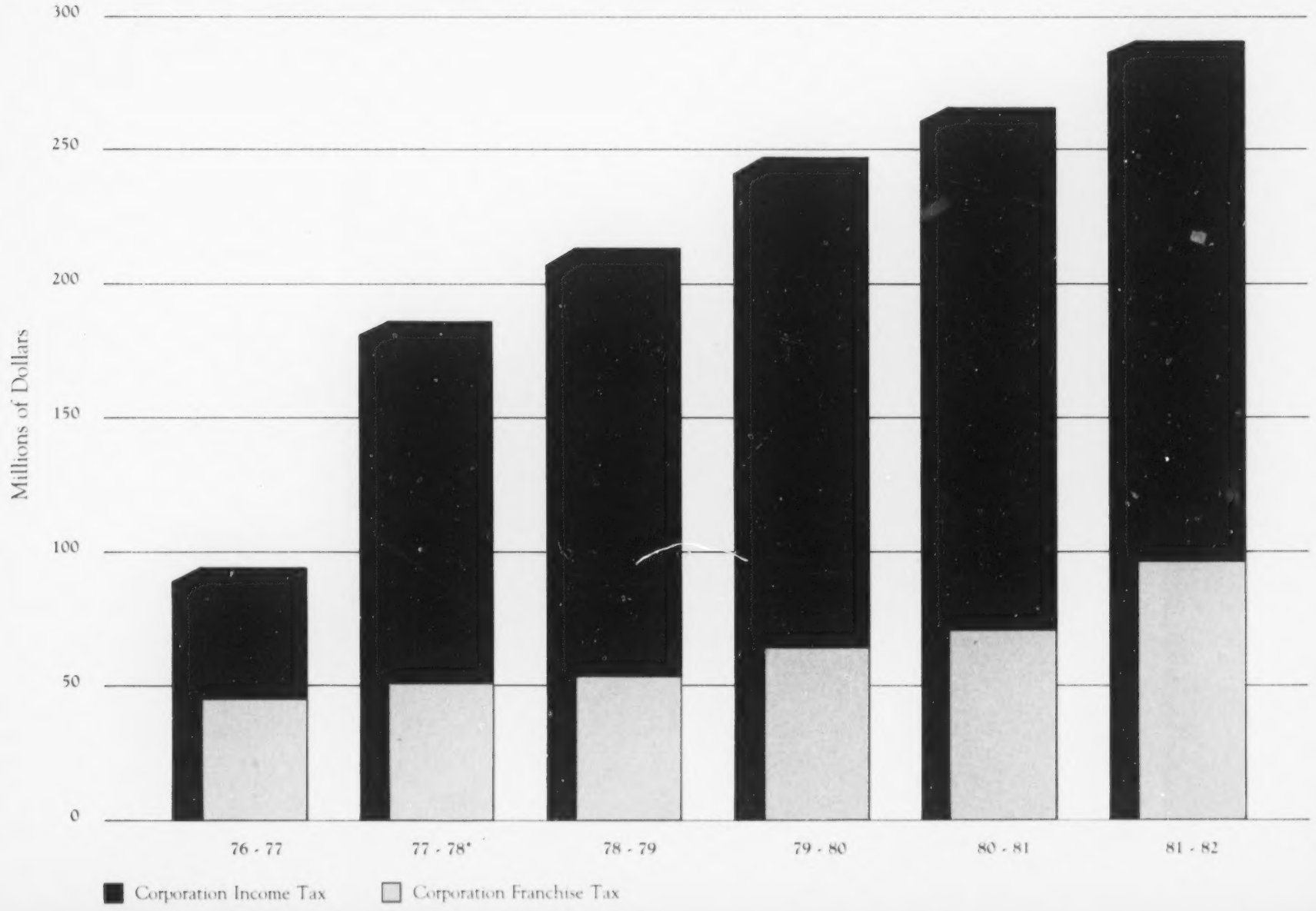
CORPORATION INCOME TAX COLLECTIONS

Fiscal Year	Amount Collected
1981-82	$291,952,896.20
1980-81	266,611,483.73
1979-80	249,358,210.99
1978-79	214,082,836.35
1977-78	186,955,706.16
1976-77	95,248,472.51

The Louisiana corporation income tax is a tax on the net incomes of all corporations, both foreign and domestic, deriving income from Louisiana sources. Corporations, unless specifically exempted under Louisiana law, must pay income taxes at the following rates: four percent on the first $25,000 of net income; five percent on the next $25,000; six percent on the next $50,000; seven percent on the next $100,000; and eight percent on all net income in excess of $200,000.

CORPORATION INCOME TAX COLLECTIONS AND CORPORATION FRANCHISE TAX COLLECTIONS

FIGURE F



*Corporation Income Tax rates were increased, effective 1/1/77, resulting in the rise in collections

INDIVIDUAL INCOME TAX COLLECTIONS

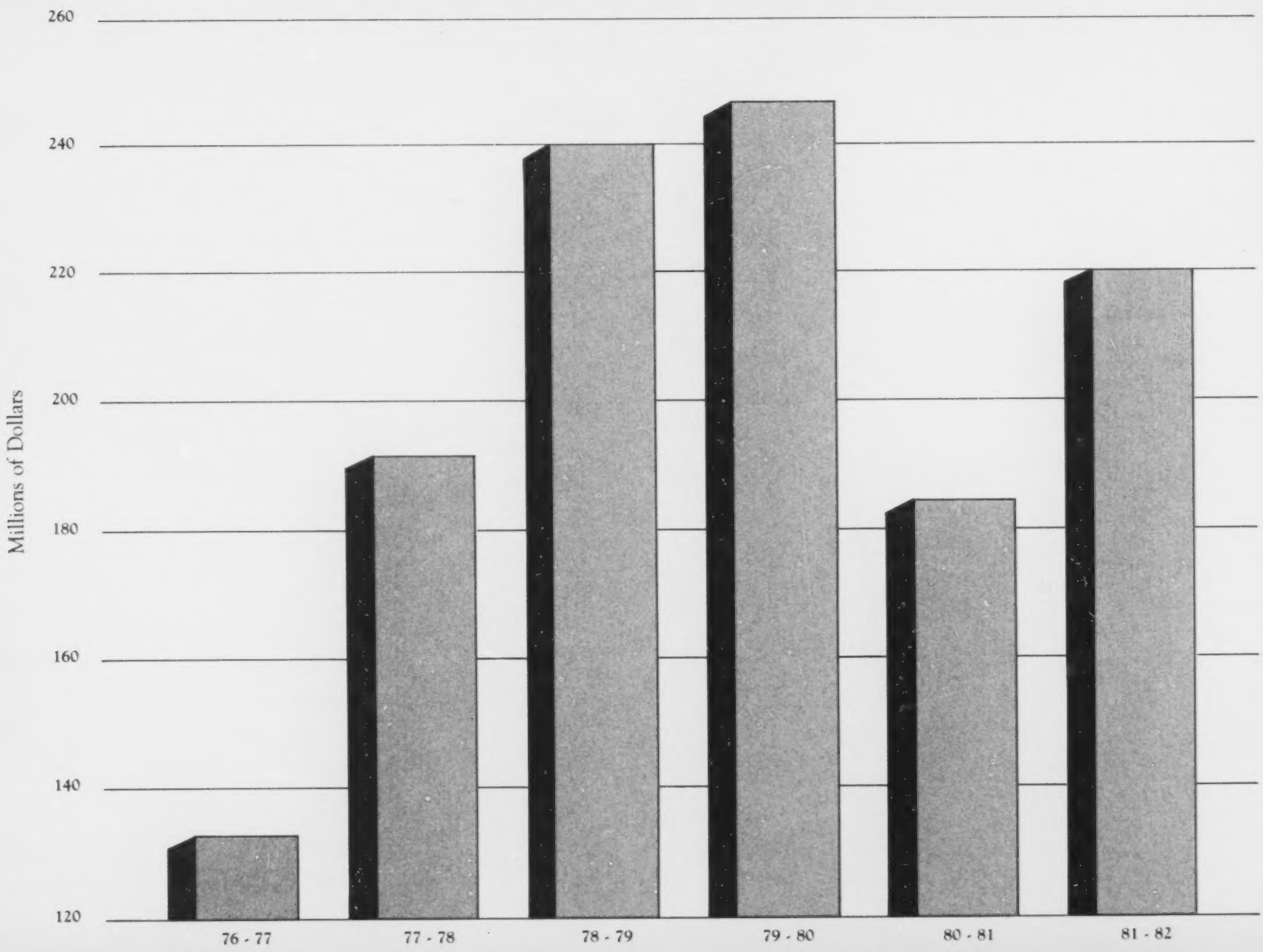
Fiscal Year	Amount Collected
1981-82	$220,133,618.93
1980-81	185,663,491.12
1979-80	247,438,002.80
1978-79	240,715,504.99
1977-78	192,276,038.34
1976-77	133,613,265.75

The Louisiana individual income tax applies to incomes, from Louisiana sources, of any resident, part-year resident, or non-resident. The taxpayer's federal adjusted gross income, less federal excess itemized deductions and federal income tax, is used as the entry to Louisiana's tax tables. The rate of tax is: two percent on the first $10,000 of income; four percent on the next $40,000; and six percent on income over $50,000. The combined personal exemption and standard deduction is $6,000 for single individuals, and $12,000 for married couples and heads of households. The dependency deduction is $1,000 for each dependent.

The decrease in individual income tax collections which occurred in fiscal year 1980-81 was the result of a tax cut enacted by Act 316 of the 1980 Legislative Session.

INDIVIDUAL INCOME TAX COLLECTIONS

FIGURE G



INDIVIDUAL INCOME TAX RETURNS BY FILING STATUS

Filing Status	1980 Tax Year	1981 Tax Year
Single	475,192	507,652
Married Filing Joint	738,778	762,199
Married Filing Separate	15,264	14,326
Head of Household	140,938	159,637
Qualifying Widow	2,099	2,053
Total Number of Returns Filed	1,372,271	1,445,867

ADJUSTED LOUISIANA TAX BY INCOME BRACKET

TABLE 10

Adjusted Louisiana Income Tax Bracket	1980 Tax Year		1981 Tax Year	
	Number of Returns Filed	Total Adjusted Louisiana Tax (Line 10)	Number of Returns Filed	Total Adjusted Louisiana Tax (Line 10)
$ 0 - .99	593,575	$ 0	586,388	$ 0
1 - 9.99	39,781	216,865	38,192	209,377
10 - 19.99	38,741	596,305	36,831	567,991
20 - 39.99	71,606	2,165,259	69,059	2,093,139
40 - 59.99	65,975	3,317,788	63,883	3,214,765
60 - 99.00	118,280	9,468,480	116,049	9,291,159
100 - 199.00	224,422	32,833,828	236,755	34,946,877
200 - 399.00	163,088	44,928,881	210,085	58,835,115
400 - 599.00	27,382	13,219,297	45,429	21,951,697
600 - 999.00	19,162	14,457,511	27,513	20,729,505
1000 - 1599.00	7,025	8,614,903	10,213	12,543,582
1600 - and over	3,234	19,300,916	5,470	16,903,555
Total	1,372,271	$149,120,033	1,445,867	$181,286,762

FEDERAL ADJUSTED GROSS INCOME BY INCOME BRACKET

TABLE 11

Federal Adjusted Gross Income Bracket	1980 Tax Year		1981 Tax Year	
	Number of Returns Filed	Total Federal Adjusted Gross Income (Line 7A)	Number of Returns Filed	Total Federal Adjusted Gross Income (Line 7A)
$ 0 - 5,999	270,319	$ 665,498,360	275,089	$ 539,548,968
6,000 - 7,999	119,254	834,121,379	112,230	787,037,290
8,000 - 9,999	107,723	966,837,428	107,038	961,172,381
10,000 - 11,999	93,580	1,027,755,029	93,784	1,029,542,055
12,000 - 14,999	135,915	1,832,200,766	132,889	1,791,743,148
15,000 - 19,999	186,809	3,250,491,721	186,758	3,248,798,272
20,000 - 29,999	267,042	6,550,882,776	279,900	6,908,384,985
30,000 - 39,999	115,876	3,954,532,090	150,503	5,156,714,290
40,000 - 49,999	36,436	1,606,493,407	56,118	2,476,732,647
50,000 - 69,999	21,061	1,217,478,293	29,957	1,723,495,848
70,000 - 99,999	9,419	775,331,632	11,603	952,959,621
100,000 - 149,999	4,939	593,157,279	5,582	670,070,733
150,000 and over	3,898	1,323,573,202	4,416	1,258,526,319
Total	1,372,271	$24,598,353,362	1,445,867	$27,504,726,557

ADJUSTED LOUISIANA TAX BY ZIP CODE AREA

TABLE 12

ZIP CODE AREA	1980 Tax Year			1981 Tax Year		
	Number of Returns Filed	Total Federal Adjusted Gross Income (Line 7A)	Total Adjusted Louisiana Tax (Line 10)	Number of Returns Filed	Total Federal Adjusted Gross Income (Line 7A)	Total Adjusted Louisiana Tax (Line 10)
700 Metairie, Kenner, Westego, Harvey, Marrero, Lutcher	206,608	$ 3,853,816,223	$ 24,328,091	215,331	$ 4,325,242,214	$ 29,925,732
701 New Orleans	193,174	3,312,451,687	22,403,288	201,309	3,624,519,707	25,016,930
703 Thibodaux, Houma, Raceland, Morgan City	83,433	1,585,894,252	9,281,198	88,631	1,836,628,507	12,568,030
704 Hammond, Slidell, Bogalusa, Mandeville, Covington	68,773	1,194,880,297	6,570,388	73,244	1,367,840,457	8,260,685
705 Lafayette, Opelousas, Jennings, Crowley	167,528	3,073,535,733	18,941,447	180,281	3,580,242,431	25,278,604
706 Lake Charles, Cameron, Westlake, Sulphur, DeRidder	73,196	1,375,973,972	8,634,388	76,053	1,528,987,257	10,268,543
707 Baker, Zachary, Denham Springs, Plaquemine, Gonzales	74,017	1,372,013,904	7,830,708	78,192	1,550,766,508	9,731,625
708 Baton Rouge	108,774	2,097,885,330	14,295,414	113,593	2,323,449,698	17,069,615
710 Mansfield, Coushatta	46,793	808,358,202	4,713,852	48,827	881,893,866	4,956,376
711 Shreveport, Bossier City	88,135	1,640,147,730	10,054,462	93,463	1,838,230,352	11,932,073
712 Monroe, Ruston, Winnsboro	82,159	1,376,415,207	8,850,554	84,688	1,431,502,029	8,527,631
713 Alexandria, Bunkie, Ferriday, Vidalia	56,355	917,536,035	4,447,222	58,428	966,394,524	5,383,325
714 Zwolle, Leesville, Many, Fort Polk, Natchez	39,820	599,180,752	2,816,662	41,647	667,490,796	3,455,909
Out-of-State	83,506	1,390,264,039	5,952,359	92,180	1,581,538,211	8,911,684[1]
Total	1,372,271	$24,598,353,363	$149,120,033	1,445,867	$27,504,726,557	$181,286,762

[1]*These figures reflect the total Louisiana individual income tax liability without consideration of prepayments and withholding.*

NATURAL RESOURCES

SEVERANCE TAX COLLECTIONS

Fiscal Year	Amount Collected
1981-82	$980,421,793.79
1980-81	813,072,930.10
1979-80	522,862,266.25
1978-79	466,441,437.69
1977-78	474,188,564.27
1976-77	492,938,542.29

Louisiana imposes a severance tax on specific natural resources severed from soil or water. The tax rates for the resources on which the tax is imposed are as follows:

Natural Resource	Rate
Oil/Condensate	The tax is based on the value. The full rate of oil/condensate is 12½ percent of the value. The incapable oil rate is 6¼ percent of the value. The stripper oil rate is 3⅛ percent of the value.
Gas	The severance tax on natural gas is based on MCF. The full rate is 7¢ per MCF, at 15.025 psia. The rate on incapable oil well gas is 3¢ per MCF. The rate on incapable gas well gas is 1.3¢ per MCF.
Gasoline and LPG	The tax on gasoline and liquefied petroleum gas varies from 5¢ per 42-gallon barrel for butane and propane, to 10¢ per 42-gallon barrel for natural/casinghead gasoline, methane, ethane, and other natural gas liquids.
Sulphur	The tax rate on sulphur is $1.03 per long ton (2,240 lbs.).
Timber	Tax rates on timber are established annually by the Louisiana Tax Commission and the Louisiana Forestry Commission. The rates for trees and timber are set at 2¼ percent of the current stumpage value; the rates for pulpwood are set at 5 percent of the current stumpage value; and the rates for forest products grown on lands reforested are 6 percent of the value, in lieu of other taxes.
Gravel, Stone, and Sand	The tax rate on gravel, stone, and sand is 3¢ per ton.
Shell	The tax rate on shell is 4¢ per ton.
Salt and Salt Brine	The tax rate on salt is 6¢ per ton. The tax rate on salt brine is one-half cent per ton.
Lignite	The tax rate on lignite is 10¢ per ton.

SEVERANCE TAX COLLECTIONS

FIGURE H

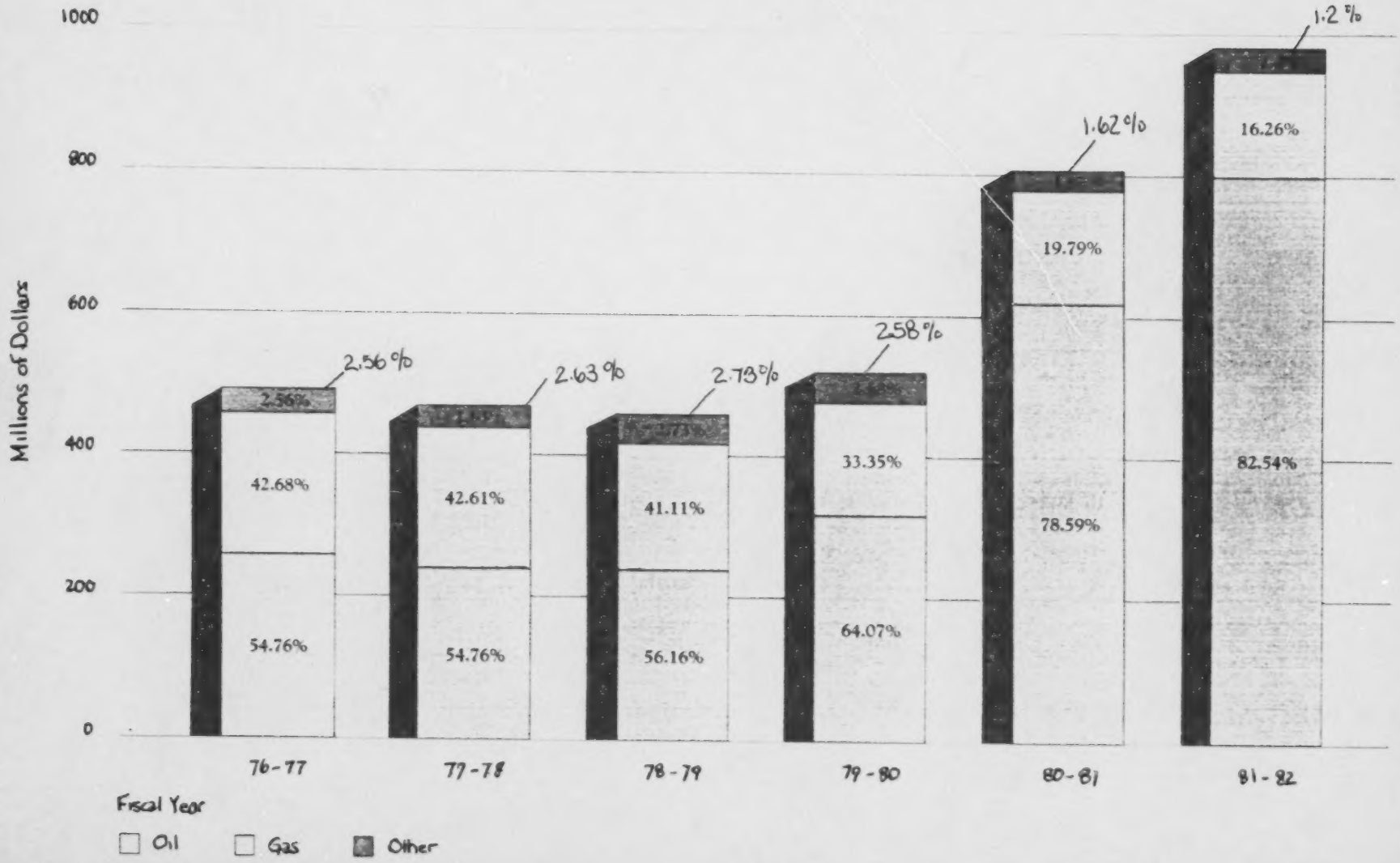
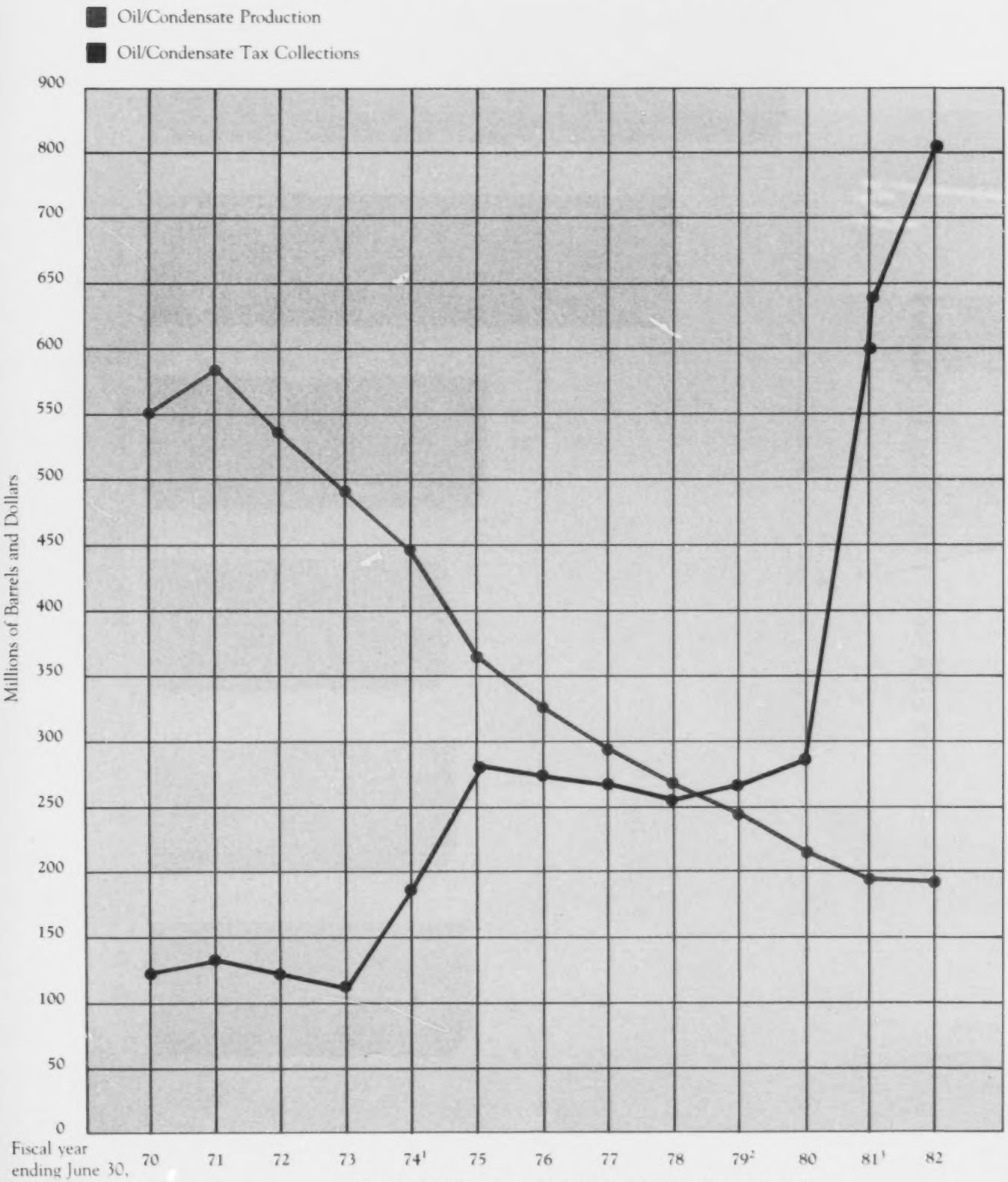


FIGURE I

OIL/CONDENSATE PRODUCTION & OIL/CONDENSATE TAX COLLECTIONS



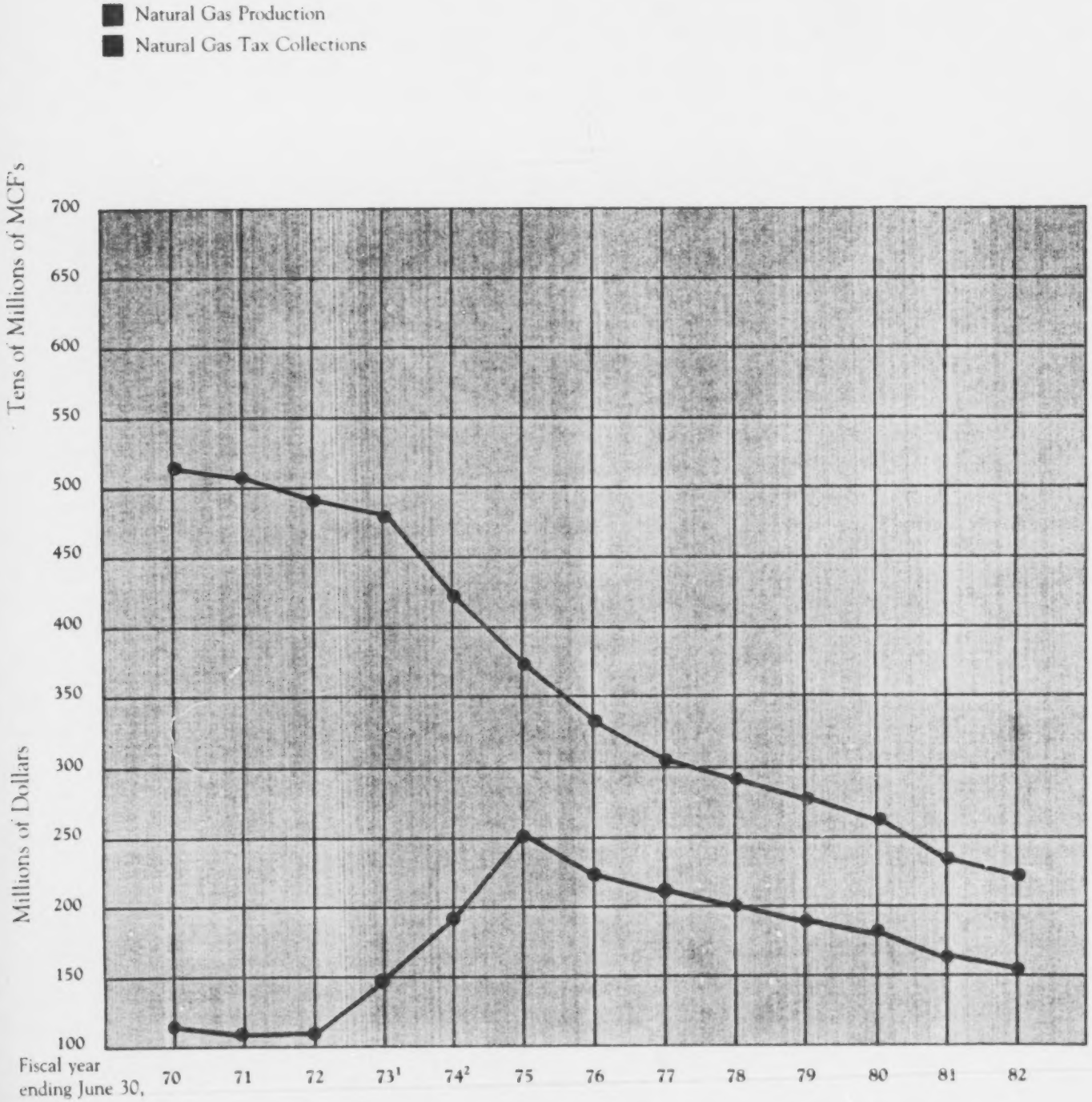
[1]*January 1, 1974 - the tax rate on oil and condensate was changed from 18-26¢ per barrel, to 12.5% of value.*

[2]*June 1979 - the gradual decontrol of oil initiated.*

[3]*January 1981 - the total decontrol of oil attained.*

NATURAL GAS PRODUCTION & NATURAL GAS TAX COLLECTIONS

FIGURE J



[1]*August 1, 1972 - the tax rate on natural gas was changed from 2.3¢ per MCF, to 11.5% of value.*
September 1, 1972 - the tax rate on natural gas was changed from 11.5% of value to 3.3¢ per MCF.
[2]*January 1, 1974 - the tax rate on natural gas was changed from 3.3¢ per MCF, to 7¢ per MCF.*

SEVERANCE TAX COLLECTIONS

PARISH	TOTAL TAX COLLECTED 1980-81	TOTAL TAX COLLECTED 1981-82	PERCENT OF CHANGE	TAX COLLECTED ON ALL TIMBER PRODUCTS 1980-81	TAX COLLECTED ON ALL TIMBER PRODUCTS 1981-82	TAX COLLECTED ON ALL OTHER PRODUCTS 1980-81	TAX COLLECTED ON ALL OTHER PRODUCTS 1981-82	REFORESTATION TIMBER TAX 1980-81	REFORESTATION TIMBER TAX 1981-82	REFORESTATION PULPWOOD TAX 1980-81	REFORESTATION PULPWOOD TAX 1981-82
Acadia	17,150,004.97	20,930,105.30	22.04	36,186.83	26,238.90	17,113,818.14	20,903,866.40	.00	.00	.00	.00
Allen	2,089,974.60	2,692,260.33	28.82	258,459.60	171,127.69	1,831,515.00	2,521,132.64	52,741.18	26,674.01	4,513.91	8,543.16
Ascension	1,836,566.87	1,877,222.49	2.21	3,555.47	4,617.30	1,833,011.40	1,872,605.19	.00	.00	.00	.00
Assumption	7,030,935.67	7,833,611.55	11.41	5,270.39	722.48	7,025,665.28	7,832,889.07	.00	.00	.00	.00
Avoyelles	891,987.84	785,651.56	-11.92	21,284.30	7,663.03	870,703.54	777,988.53	.00	.00	.00	.00
Beauregard	6,108,699.43	7,324,559.09	19.90	277,722.45	317,972.26	5,830,976.98	7,006,586.83	134.46	534.33	.00	.00
Bienville	3,316,480.81	3,519,495.17	6.12	241,184.16	238,849.02	3,075,296.65	3,280,646.15	.00	.00	.00	.00
Bossier	9,204,086.46	11,548,800.50	25.47	109,133.38	126,122.53	9,094,953.08	11,422,677.97	.00	.00	.00	.00
Caddo	5,783,388.67	9,030,470.49	56.14	69,358.50	59,007.10	5,714,030.17	8,971,463.39	.00	.00	.00	.00
Calcasieu	13,838,787.50	14,966,763.66	8.15	82,606.46	55,659.58	13,756,181.04	14,911,104.08	10,359.18	6,018.78	4,599.94	6,826.91
Caldwell	648,723.88	532,750.58	-17.88	120,547.87	153,116.48	528,176.01	379,634.10	.00	.00	.00	.00
Cameron	42,322,170.73	51,101,766.04	20.74	2.80	21.44	42,322,167.93	51,101,744.60	.00	.00	.00	.00
Catahoula	6,443,383.09	7,187,671.80	11.55	60,868.42	51,924.56	6,382,514.67	7,135,747.24	.00	.00	.00	.00
Claiborne	19,711,907.90	27,397,859.30	38.99	133,730.22	121,947.53	19,578,177.68	27,275,911.77	.00	.00	.00	.00
Concordia	9,222,426.46	10,752,003.55	16.58	17,901.18	20,142.05	9,204,525.28	10,731,861.50	.00	.00	.00	.00
De Soto	5,372,387.31	7,956,535.33	48.10	274,055.35	191,776.35	5,098,331.96	7,764,758.98	.00	.00	.00	.00
East Baton Rouge	19,936,437.14	27,982,739.57	40.36	17,031.56	9,879.97	19,919,405.58	27,972,859.60	.00	.00	.00	.00
East Carroll	5,555.98	13,307.15	139.51	5,555.98	3,358.13	.00	9,949.02	.00	.00	.00	.00
East Feliciana	569,620.69	454,549.98	-20.20	78,291.15	73,855.67	491,329.54	380,694.31	.00	.00	.00	.00
Evangeline	4,516,345.72	6,134,900.23	35.84	66,457.18	75,717.04	4,449,888.54	6,059,183.19	.00	.00	.00	.00
Franklin	135,322.86	468,711.96	246.36	10,444.22	5,146.07	124,878.64	463,565.89	.00	.00	.00	.00
Grant	864,847.21	901,760.08	4.27	135,160.29	133,877.89	729,686.92	767,882.19	.00	.00	.00	.00
Iberia	37,434,686.40	41,967,238.61	12.11	.00	11.11	37,434,686.40	41,967,227.50	.00	.00	.00	.00
Iberville	14,387,679.50	16,506,884.56	14.73	18,859.01	12,235.58	14,368,820.49	16,494,648.98	.00	.00	.00	.00
Jackson	2,762,451.47	2,691,920.83	-2.55	290,941.80	245,254.27	2,471,509.67	2,446,666.56	.00	.00	.00	.00
Jefferson	17,533,478.49	23,447,266.24	33.73	57.94	31.46	17,533,420.55	23,447,234.78	.00	.00	.00	.00
Jefferson Davis	14,327,771.75	16,121,173.35	12.52	19,705.18	5,338.51	14,308,066.57	16,115,834.84	.00	.00	.00	.00
Lafayette	5,585,163.44	5,755,198.55	3.04	375.46	4.19	5,584,787.98	5,755,194.36	.00	.00	.00	.00
Lafourche	64,520,348.74	73,567,834.06	14.02	1,653.10	6,409.55	64,518,695.64	73,561,424.51	.00	.00	.00	.00
LaSalle	10,861,663.97	13,883,830.15	27.82	308,924.57	257,267.10	10,552,719.40	13,626,563.05	.00	.00	.00	.00
Lincoln	4,972,029.81	6,367,623.86	40.81	123,582.60	99,791.45	4,398,447.21	6,267,832.41	.00	.00	.00	.00
Livingston	1,132,347.04	2,454,969.81	116.80	251,447.69	219,146.72	880,899.35	2,235,823.09	.00	.00	.00	.00
Madison	720,727.03	388,149.45	-46.14	20,731.11	34,937.55	699,995.92	353,211.90	.00	.00	.00	.00
Morehouse	316,416.79	307,252.14	-2.90	122,360.14	106,629.66	194,056.65	200,622.48	.00	.00	.00	.00
Natchitoches	9,863,344.38	17,440,182.93	76.82	348,438.62	243,158.99	9,514,905.76	17,197,023.94	.00	.00	.00	.00
Orleans	399,953.13	515,204.13	28.81	3.60	2.58	399,949.53	515,201.55	.00	.00	.00	.00
Ouachita	1,697,594.85	1,563,272.61	-7.91	77,212.04	51,712.30	1,620,382.81	1,511,560.31	.00	.00	.00	.00
Plaquemines	165,009,576.81	210,599,281.93	27.63	.00	31.49	165,009,576.81	210,599,250.44	.00	.00	.00	.00
Pointe Coupee	9,343,087.19	13,737,175.77	47.03	20,007.66	17,308.51	9,323,079.53	13,719,867.26	.00	.00	.00	.00
Rapides	1,810,627.62	2,353,786.01	29.99	210,458.01	190,884.05	1,600,169.61	2,162,901.96	131.64	6,923.42	760.94	839.37
Red River	1,268,463.56	1,621,564.33	27.84	66,037.80	66,141.43	1,202,425.76	1,555,422.90	.00	.00	.00	.00
Richland	10,751,072.25	13,066,228.65	21.53	3,619.38	1,675.41	10,747,452.87	13,064,553.24	.00	.00	.00	.00
Sabine	1,113,405.39	2,068,468.35	85.78	287,872.10	301,601.86	825,533.29	1,766,866.49	.00	.00	.00	.00
St. Bernard	12,357,185.25	14,604,968.30	18.19	.00	7.65	12,357,185.25	14,604,960.65	.00	.00	.00	.00
St. Charles	18,615,513.72	22,086,047.62	18.64	101.70	5,383.60	18,615,412.02	22,080,664.02	.00	.00	.00	.00
St. Helena	190,646.83	715,671.67	275.39	103,970.15	112,187.74	86,676.68	603,483.93	.00	.00	.00	.00
St. James	2,743,784.92	3,276,689.99	19.42	1,004.65	1,029.13	2,742,780.27	3,275,660.86	.00	.00	.00	.00
St. John	836,808.17	1,262,841.54	50.91	7,932.09	362.26	828,876.08	1,262,479.28	.00	.00	.00	.00
St. Landry	8,640,809.18	9,663,364.40	11.83	17,115.20	8,270.47	8,623,693.98	9,655,093.93	.00	.00	.00	.00
St. Martin	23,403,509.95	30,357,149.25	29.71	1,278.44	1,243.27	23,402,231.51	30,355,905.98	.00	.00	.00	.00
St. Mary	43,948,157.25	47,315,165.55	7.66	1,174.70	1,833.26	43,946,982.55	47,313,332.29	.00	.00	.00	.00
St. Tammany	296,525.25	296,067.02	-0.17	128,126.38	145,581.56	168,448.87	150,485.46	.00	.00	.00	.00
Tangipahoa	309,839.82	364,692.26	17.70	161,415.53	183,782.82	148,424.29	180,909.44	.00	.00	.00	.00
Tensas	2,660,301.62	3,087,409.58	16.05	24,616.44	15,663.59	2,635,685.18	3,071,745.99	.00	.00	.00	.00
Terrebonne	85,392,548.01	88,850,325.49	4.05	379.82	731.68	85,392,168.19	88,849,593.81	.00	.00	.00	.00
Union	1,940,562.91	3,053,539.71	57.35	219,041.77	245,248.79	1,721,521.14	2,808,290.92	.00	.00	.00	.00
Vermilion	45,675,171.21	52,320,307.54	14.55	21.55	18.26	45,675,149.66	52,320,289.28	.00	.00	.00	.00
Vernon	412,445.15	332,252.72	-19.44	395,113.61	313,021.56	17,331.54	19,231.16	.00	.00	.00	.00
Washington	187,379.18	178,574.61	-4.70	131,465.46	127,468.17	55,913.72	51,106.44	.00	.00	.00	.00
Webster	6,805,205.79	8,894,380.93	30.69	99,847.95	128,187.84	6,705,857.84	8,766,193.09	.00	.00	.00	.00
West Baton Rouge	4,371,794.31	4,243,019.33	-2.95	1,616.25	3,153.04	4,370,178.06	4,239,866.29	.00	.00	.00	.00
West Carroll	1,161.60	363.94	-68.67	1,161.60	363.94	.00	.00	.00	.00	.00	.00
West Feliciana	52,800.90	44,883.80	-14.99	19,782.45	26,865.28	33,018.45	18,018.52	.00	.00	.00	.00
Winn	1,868,317.68	1,656,076.51	-11.36	578,799.34	481,849.35	1,289,518.34	1,174,227.16	.00	.00	.00	.00
Total	**$813,072,930.10**	**980,421,793.79**	**20.58**	**6,091,060.65**	**5,510,570.10**	**806,981,869.45**	**974,911,223.69**	**63,366.46**	**40,150.54**	**9,874.79**	**16,209.44**

BY PARISH

TABLE 14

TIMBER TAX		PULPWOOD TAX		OIL TAX		GAS OR LPG TAX		GAS TAX		SULPHUR TAX		SALT TAX		SALT BRINE TAX		GRAVEL TAX		SAND TAX		SHELL TAX		STONE TAX		LIGNITE TAX	
1980-81	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81	1981-82	1980-81	1981-82
33,903.45	21,419.80	2,283.38	4,819.10	12,392,420.35	16,810,482.31	124,875.28	91,545.14	4,596,522.51	4,001,838.95	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
161,922.98	98,999.83	39,281.53	36,910.69	1,640,360.62	2,274,928.77	3,159.10	4,194.42	177,789.16	233,317.72	.00	.00	.00	.00	.00	.00	477.15	633.46	9,728.97	8,058.27	.00	.00	.00	.00	.00	.00
2,254.06	3,064.27	1,301.41	1,553.03	1,717,510.07	1,776,699.83	.00	.00	110,979.73	91,788.03	.00	.00	.00	.00	4,403.70	4,117.33	.00	.00	117.90	.00	.00	.00	.00	.00	.00	.00
4,406.45	634.71	863.94	87.77	3,956,446.64	5,117,646.69	12,948.60	10,581.15	3,023,567.18	2,676,792.78	.00	.00	.00	.00	32,702.86	27,868.45	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
16,070.60	4,222.76	5,213.70	3,440.27	868,987.43	776,952.85	.00	.00	1,367.09	229.32	.00	.00	.00	.00	.00	.00	349.02	506.36	.00	.00	.00	.00	.00	.00	.00	.00
128,049.48	114,249.79	149,538.51	203,188.14	5,725,045.10	6,773,917.29	4,030.90	7,761.90	81,889.70	209,465.51	.00	.00	.00	.00	.00	.00	15,288.90	13,794.65	4,722.48	1,647.48	.00	.00	.00	.00	.00	.00
152,889.68	113,733.97	88,294.48	125,115.05	415,101.73	642,611.07	1,551.35	1,474.95	2,658,217.15	2,636,466.57	.00	.00	.00	.00	.00	.00	70.44	.00	355.98	93.56	.00	.00	.00	.00	.00	.00
74,152.75	90,046.91	34,980.63	36,075.62	8,081,816.19	10,168,538.52	10,483.30	10,272.88	999,619.90	1,240,840.88	.00	.00	.00	.00	.00	.00	2,994.81	2,622.31	38.88	403.38	.00	.00	.00	.00	.00	.00
45,152.43	32,978.98	24,206.07	26,028.12	4,825,343.68	7,979,680.74	435.35	679.02	888,208.00	990,989.87	.00	.00	.00	.00	.00	.00	43.14	113.76	.00	.00	.00	.00	.00	.00	.00	.00
54,274.77	21,611.50	13,372.57	21,202.39	12,552,209.05	13,433,435.85	52,313.93	38,251.00	1,145,962.65	1,431,657.53	.00	.00	.00	.00	7,342.30	7,431.70	.00	.00	353.11	328.00	.00	.00	.00	.00	.00	.00
103,387.18	125,691.88	17,160.69	27,424.60	55,421.25	2,390.19	.00	.00	472,531.21	377,243.91	.00	.00	.00	.00	.00	.00	223.55	.00	.00	.00	.00	.00	.00	.00	.00	.00
.00	.00	2.80	21.44	30,657,076.88	36,822,112.31	114,562.67	108,313.60	11,548,179.83	14,169,651.91	.00	.00	.00	.00	2,221.47	1,666.78	.00	.00	.00	.00	127.08	.00	.00	.00	.00	.00
43,669.26	36,823.21	17,199.16	15,101.35	6,373,220.62	7,127,650.41	.00	.00	83.85	89.25	.00	.00	.00	.00	.00	.00	7,857.53	6,506.23	1,352.67	1,501.35	.00	.00	.00	.00	.00	.00
82,346.64	62,168.81	51,383.58	59,278.72	17,779,170.57	25,187,176.24	42,476.92	50,792.92	1,754,613.05	2,036,557.54	.00	.00	.00	.00	.00	.00	1,917.14	1,384.77	.00	.00	.00	.00	.00	.00	.00	.00
10,762.55	11,716.61	7,138.63	8,425.44	9,084,171.45	10,639,167.04	.00	.00	120,353.83	92,674.46	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
211,330.63	97,468.97	62,724.72	94,307.38	2,864,492.44	5,353,432.42	824.90	710.85	2,223,717.58	2,403,404.02	.00	.00	.00	.00	.00	.00	2,054.43	1,531.33	.00	.00	.00	.00	.00	.00	7,232.61	5,680.36
13,321.82	6,297.57	3,509.74	3,582.40	17,739,849.54	24,599,466.72	7,809.73	716.93	2,125,951.66	3,330,701.65	.00	.00	.00	.00	.00	.00	26,469.50	23,621.16	19,325.15	18,353.14	.00	.00	.00	.00	.00	.00
3,212.86	1,185.10	2,343.12	2,173.03	.00	9,949.02	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
62,876.33	61,343.40	15,414.82	12,512.27	455,800.14	301,706.64	.00	.00	9,436.35	57,293.00	.00	.00	.00	.00	.00	.00	16,962.31	13,187.31	9,130.74	8,507.36	.00	.00	.00	.00	.00	.00
54,651.69	62,833.17	11,805.49	12,883.87	3,888,037.11	5,466,597.22	3,270.85	184.20	557,932.60	592,060.32	.00	.00	.00	.00	.00	.00	647.98	341.45	.00	.00	.00	.00	.00	.00	.00	.00
7,328.46	2,605.28	3,115.76	2,540.79	107,358.13	511,810.82	4,295.23	3,273.05	12,648.18	148,482.02	.00	.00	.00	.00	.00	.00	577.06	.00	.00	.00	.00	.00	.00	.00	.00	.00
103,242.54	90,942.36	31,917.75	42,935.53	720,281.49	763,640.75	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	8,145.74	5,772.14	1,259.69	469.27	.00	.00	.00	.00	.00	.00
.00	.00	.00	11.11	22,522,178.31	26,051,586.28	320,031.77	330,268.99	14,385,417.25	15,409,053.90	.00	.00	193,629.49	167,754.47	.00	.00	.00	.00	.00	.00	13,229.58	8,563.66	.00	.00	.00	.00
17,877.19	10,166.26	981.82	2,069.32	13,633,640.82	15,813,255.41	3,932.42	5,828.95	728,717.70	672,911.78	.00	.00	2,318.01	2,036.34	.00	.00	.00	.00	211.54	596.50	.00	.00	.00	.00	.00	.00
248,059.05	191,035.87	42,882.75	54,218.40	1,056,416.87	1,508,987.21	3,094.80	1,282.50	1,411,998.00	936,396.85	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
.00	23.19	57.94	8.27	14,056,410.31	19,919,627.01	10,566.65	19,513.65	2,170,357.77	2,580,687.72	1,252,204.99	903,809.55	.00	.00	1,729.02	1,277.60	.00	.00	42,151.81	16,397.28	.00	5,721.97	.00	.00	.00	.00
17,789.28	3,508.78	1,915.90	1,829.73	10,512,981.76	12,416,369.76	89,767.50	73,460.06	3,688,992.70	3,620,947.86	.00	.00	.00	.00	.00	.00	2,400.12	244.47	13,924.49	4,812.69	.00	.00	.00	.00	.00	.00
375.46	4.19	.00	.00	3,679,595.29	3,898,821.06	36,772.35	18,419.60	1,864,101.52	1,829,646.63	.00	.00	15.73	.00	.00	.00	.00	.00	4,303.09	6,909.22	.00	1,397.85	.00	.00	.00	.00
1,653.10	6,048.09	.00	361.46	54,952,048.05	65,050,409.94	123,425.85	118,325.47	9,443,221.74	8,392,689.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
247,893.48	189,529.70	61,031.09	67,737.40	10,363,332.39	13,485,622.48	.00	.00	169,637.79	125,152.28	.00	.00	.00	.00	.00	.00	18,697.40	14,259.31	1,251.82	1,328.98	.00	.00	.00	.00	.00	.00
61,696.24	23,340.81	61,886.36	76,450.64	2,365,386.82	4,019,249.60	41,295.20	27,864.60	1,988,637.60	2,219,225.90	.00	.00	.00	.00	.00	.00	2,624.59	1,442.51	.00	.00	.00	.00	.00	.00	.00	.00
209,349.62	156,726.66	42,098.07	62,420.06	870,989.47	2,100,844.30	.00	.00	3,975.51	128,112.18	.00	.00	.00	.00	.00	.00	3,544.33	4,137.90	2,390.04	2,728.71	.00	.00	.00	.00	.00	.00
14,932.64	28,148.77	5,798.47	6,788.78	882,756.35	343,680.33	4,347.80	3,911.20	12,665.68	5,620.37	.00	.00	.00	.00	.00	.00	.00	.00	206.09	.00	.00	.00	.00	.00	.00	.00
98,639.00	83,036.40	23,721.14	23,593.26	34,615.85	19,279.81	.00	.00	156,602.34	181,098.43	.00	.00	.00	.00	.00	.00	2,408.05	227.84	430.41	16.40	.00	.00	.00	.00	.00	.00
280,986.88	161,613.60	67,451.74	81,545.39	6,270,196.92	12,280,313.92	179,916.00	217,439.49	3,064,090.73	4,699,203.75	.00	.00	.00	.00	.00	.00	702.11	66.78	.00	.00	.00	.00	.00	.00	.00	.00
.00	.00	3.60	2.58	39,943.43	52,165.57	.00	.00	384,279.74	415,637.53	.00	.00	.00	.00	.00	.00	.00	.00	.00	13,249.59	15,726.36	34,148.86	.00	.00	.00	.00
56,876.23	25,290.42	20,335.81	26,421.55	876,655.46	795,767.83	8,596.60	5,528.65	715,940.60	691,164.92	.00	.00	.00	.00	.00	.00	8,684.58	7,763.82	7,505.37	11,335.09	.00	.00	.00	.00	.00	.00
.00	.00	.00	31.49	149,716,206.48	197,123,806.63	241,820.81	233,210.72	13,942,629.98	12,410,281.78	1,098,914.21	827,074.55	.00	.00	12.90	20.64	.00	.00	9,492.43	4,856.12	.00	.00	.00	.00	.00	.00
15,562.43	12,557.93	4,445.23	4,750.58	6,789,775.23	10,707,470.56	38,100.85	37,418.85	2,495,203.45	2,974,977.85	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
130,155.15	92,011.88	79,410.28	91,109.38	1,542,736.10	2,104,257.19	.00	.00	10,828.90	11,470.38	.00	.00	.00	.00	.00	.00	29,448.15	30,443.16	17,136.46	16,701.23	.00	.00	.00	.00	.00	.00
45,011.20	44,514.80	21,026.60	21,626.63	1,114,002.93	1,364,572.78	.00	.00	82,796.42	183,588.62	.00	.00	.00	.00	.00	.00	5,379.03	6,330.46	247.38	931.04	.00	.00	.00	.00	.00	.00
1,479.46	327.54	2,139.92	1,347.87	10,515,691.75	12,882,530.69	39,797.30	33,097.25	191,954.64	-148,925.30	.00	.00	.00	.00	.00	.00	9.18	.00	.00	.00	.00	.00	.00	.00	.00	.00
204,308.10	205,162.10	83,564.00	96,439.76	788,412.80	1,517,115.99	.00	.00	35,425.41	248,307.00	.00	.00	.00	.00	.00	.00	1,261.44	357.36	.00	.00	.00	.00	433.64	1,086.14	.00	.00
.00	.00	.00	7.65	11,189,744.57	13,477,749.11	.00	.00	1,151,310.26	1,122,306.51	.00	.00	.00	.00	.00	.00	.00	.00	16,130.42	8,905.03	.00	.00	.00	.00	.00	.00
10.34	5,314.55	91.36	69.25	16,786,241.40	20,243,825.52	44,170.25	46,476.85	1,724,174.92	1,778,687.27	.00	.00	.00	.00	.00	.00	.00	15.30	44,514.43	11,384.06	16,311.02	272.02	.00	.00	.00	.00
77,945.00	82,047.56	26,025.15	30,140.18	.00	524,332.63	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	59,152.51	53,229.83	27,524.17	25,921.47	.00	.00	.00	.00	.00	.00
838.39	939.21	166.26	89.92	2,043,281.98	2,598,064.14	1,275.55	778.05	666,390.43	643,324.69	.00	.00	.00	.00	.00	.00	.00	.00	31,832.31	33,493.98	.00	.00	.00	.00	.00	.00
7,840.22	232.05	91.87	130.21	666,415.53	1,087,475.51	.00	.00	104,392.53	91,066.10	.00	.00	.00	.00	.00	.00	.00	.00	7,345.07	.00	50,222.95	85,947.67	.00	.00	.00	.00
10,772.64	6,688.98	6,342.56	1,581.49	7,246,350.07	7,889,973.24	49,925.54	37,863.18	1,327,418.37	1,727,257.51	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
1,195.11	1,133.27	83.33	110.00	20,872,659.33	27,912,799.25	74,269.25	71,776.53	2,448,710.75	2,355,409.78	.00	.00	3,190.56	13,498.44	.00	.00	.00	.00	3,392.62	2,421.98	.00	.00	.00	.00	.00	.00
1,172.90	1,833.26	1.80	.00	24,147,320.47	30,313,435.90	562,313.15	503,237.40	19,036,453.69	16,321,362.28	.00	.00	108,174.49	104,085.83	.00	.00	.00	.00	.00	.00	92,720.75	71,210.88	.00	.00	.00	.00
104,334.15	105,911.88	23,792.23	39,669.68	7,191.67	16,661.00	.00	.00	2,740.50	15,679.72	.00	.00	.00	.00	.00	.00	24,593.67	22,536.87	43,943.20	46,189.51	89,979.83	49,418.36	.00	.00	.00	.00
129,439.97	146,241.22	31,975.56	37,541.62	115,172.39	151,969.33	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	21,541.28	17,099.89	8,029.41	7,345.51	5,381.21	4,494.71	.00	.00	.00	.00
11,383.28	10,947.26	13,233.16	4,716.33	2,538,863.55	2,948,036.48	1,015.25	200.60	95,506.38	123,508.91	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
374.13	731.68	5.69	.00	60,882,967.87	67,640,424.04	580,218.50	487,517.80	23,837,205.72	20,439,982.06	91,263.15	260,658.52	.00	.00	512.95	1,011.39	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
164,256.94	167,052.43	54,784.83	78,196.36	865,115.16	1,992,999.52	4,417.70	5,597.34	851,295.25	818,757.00	.00	.00	.00	.00	.00	.00	895.00	947.06	.00	.00	.00	.00	.00	.00	.00	.00
.00	.00	21.55	18.26	29,215,005.53	36,613,638.94	300,981.41	229,329.88	16,156,319.38	15,475,051.30	.00	.00	.00	.00	.00	.00	5.31	4.62	2,838.03	2,264.34	.00	.00	.00	.00	.00	.00
296,009.40	182,765.46	99,104.21	130,256.10	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	11,445.21	11,385.00	5,886.33	7,846.16	.00	.00	.00	.00	.00	.00
101,055.17	88,682.20	30,410.29	38,785.97	9,743.61	.00	.00	.00	2,037.77	13,655.32	.00	.00	.00	.00	.00	.00	34,559.52	32,279.61	9,572.82	5,171.51	.00	.00	.00	.00	.00	.00
68,707.91	82,617.85	31,140.04	45,569.99	3,919,364.73	5,789,193.41	106,365.72	129,487.56	2,623,327.63	2,792,711.69	.00	.00	.00	.00	.00	.00	31,161.69	27,734.17	25,638.07	27,066.26	.00	.00	.00	.00	.00	.00
891.82	2,511.66	724.43	641.38	3,091,640.19	3,221,704.54	.00	.00	1,276,537.87	1,018,161.75	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
531.75	104.59	629.85	259.35	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
17,996.19	24,065.58	1,786.26	2,799.70	18,230.90	4,597.35	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	8,420.75	8,614.71	6,366.80	4,786.46	.00	.00	.00	.00	.00	.00
521,931.02	413,054.09	56,868.32	68,795.26	1,124,516.13	1,076,900.94	.00	.00	148,604.89	80,973.17	.00	.00	.00	.00	.00	.00	209.52	41.38	.00	.00	.00	.00	16,187.80	16,311.47	.00	.00
4,538,737.45	3,615,960.65	1,479,081.95	1,838,249.47	639,024,418.95	809,285,811.93	3,249,939.55	2,966,587.18	160,872,591.05	159,424,740.93	2,442,382.35	2,011,542.62	305,219.27	285,338.74	51,243.21	45,450.23	351,552.06	307,486.98	378,470.18	302,020.93	282,198.78	259,166.18	16,621.44	17,397.61	7,232.61	5,680.36

SEVERANCE TAX COLLECTIONS BY RESOURCE

RESOURCE	1980-81	1981-82	PERCENT OF CHANGE
Oil/Condensate	$ 639,024,418.95	$ 809,285,811.93[1]	26.64
Gas	160,872,591.05	159,424,740.93[2]	-0.90
Gasoline & LPG	3,249,939.55	2,966,587.18[3]	-8.72
Sulphur	2,442,382.35	2,011,542.62	-17.64
Timber	4,538,737.45	3,615,960.65	-20.33
Gravel	351,552.06	307,486.98	-12.53
Pulpwood	1,479,081.95	1,838,249.47	24.28
Shells	282,198.78	259,166.18	-8.16
Sand	378,470.18	302,020.93	-20.20
Salt	305,219.27	285,338.74	-6.51
Salt Brine	51,243.21	45,450.23	-11.30
Stone	16,621.44	17,397.61	4.67
Lignite	7,232.61	1,083.16	-85.02
Iron Ore	-0-	4,597.20	
Reforestation			
Timber	63,366.46	40,150.54	-36.64
Pulpwood	9,874.79	16,209.44	64.15
Total	**$ 813,072,930.10**	**$ 980,421,793.79**	**20.58**

[1]Includes tideland collections for Cameron Parish totalling $510,232.00
[2]Includes tideland collections for Cameron Parish totalling $3,581,054.00
[3]Includes tideland collections for Cameron Parish totalling $5,000.00

PETROLEUM PRODUCT TAXES AND FEE

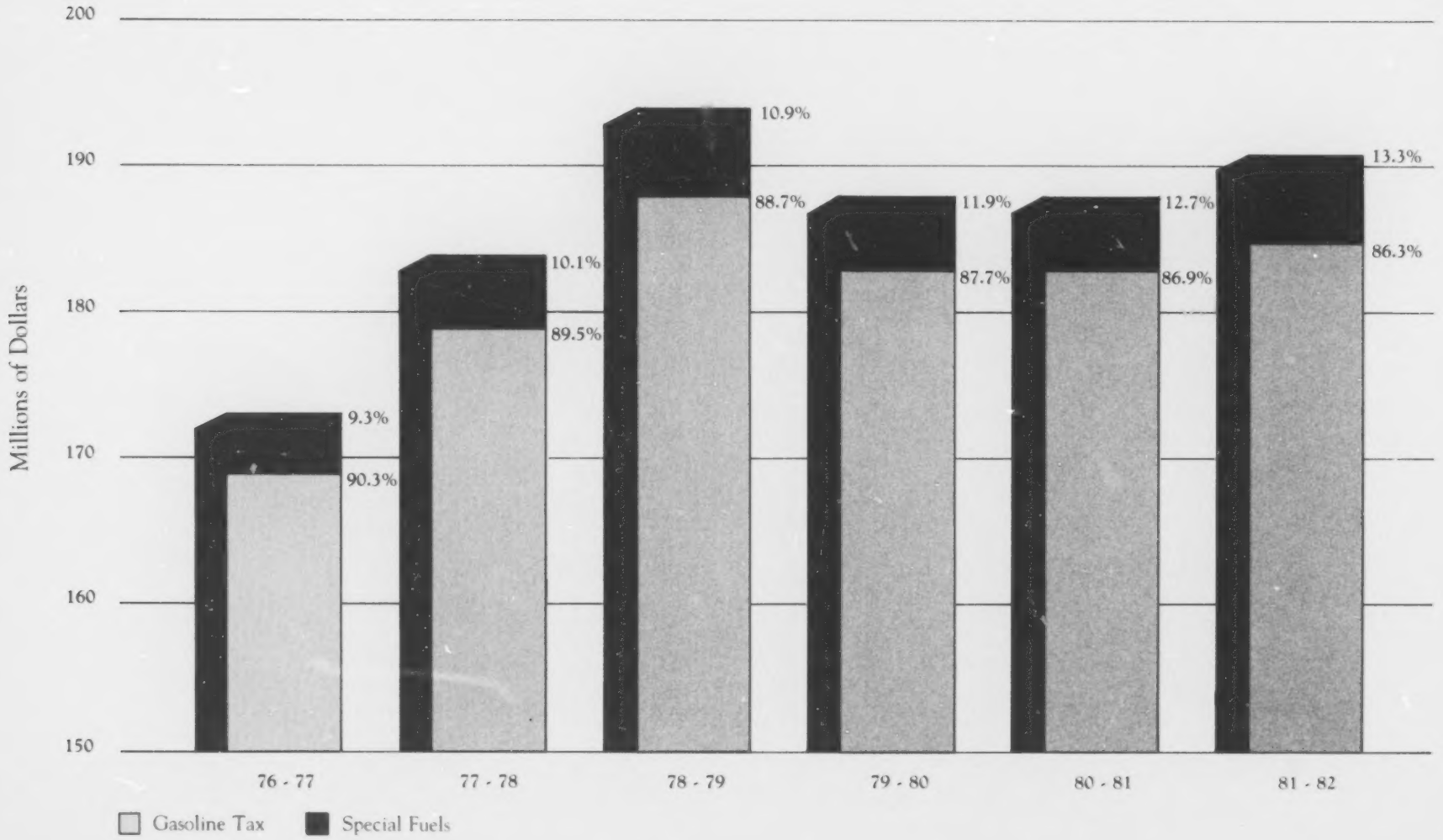
GASOLINE TAX, SPECIAL FUELS TAX, AND INSPECTION FEE COLLECTIONS,

Fiscal Year	Gasoline Tax	Special Fuels	Inspection Fee	Total
1981-82	$165,115,065.09	$25,405,460.31	$796,075.98	$191,316,601.38
1980-81	163,920,983.07	23,862,232.56	757,453.17	188,540,668.80
1979-80	165,090,271.91	22,402,735.69	788,130.15	188,281,137.75
1978-79	172,010,749.35	21,216,014.91	800,396.37	194,027,160.63
1977-78	164,933,409.76	18,700,518.94	762,418.44	184,396,347.14
1976-77	156,912,874.29	16,225,753.45	739,134.26	173,877,762.00

The State of Louisiana imposes an excise tax on petroleum products that are either refined in Louisiana or imported into the state. The tax on gasoline is levied at a rate of 8¢ per gallon. The tax on special fuels is levied at a rate of 8¢ per gallon on motor fuel other than gasoline. The fee for testing the quality and quantity of petroleum products is 1/32¢ per gallon.

PETROLEUM PRODUCT TAXES COLLECTIONS

FIGURE K



NOTE: Inspection Fees are represented in total, but not shown separately, since they represent approximately 4% of petroleum product taxes collected.

MOTOR FUEL CONSUMPTION

	1980-81	1981-82	Percent of Change
Gross Gallons Taxed:			
Gasoline	2,089,047,144	2,160,525,249	3.42
Highway Diesel	292,627,080	315,096,489	7.68
Highway LPG	6,022,531	6,693,535	11.14
Total	2,387,696,755	2,482,315,273	3.96
Gallons Refunded	8,998,053	53,326,977	492.65
Net Gallons Taxed:			
Gasoline	2,080,049,091	2,107,198,272	1.31
Highway Diesel	292,627,080	315,096,489	7.68
Highway LPG	6,022,531	6,693,535	11.14
Total	2,378,698,702	2,428,988,296	2.11

SALES TAX

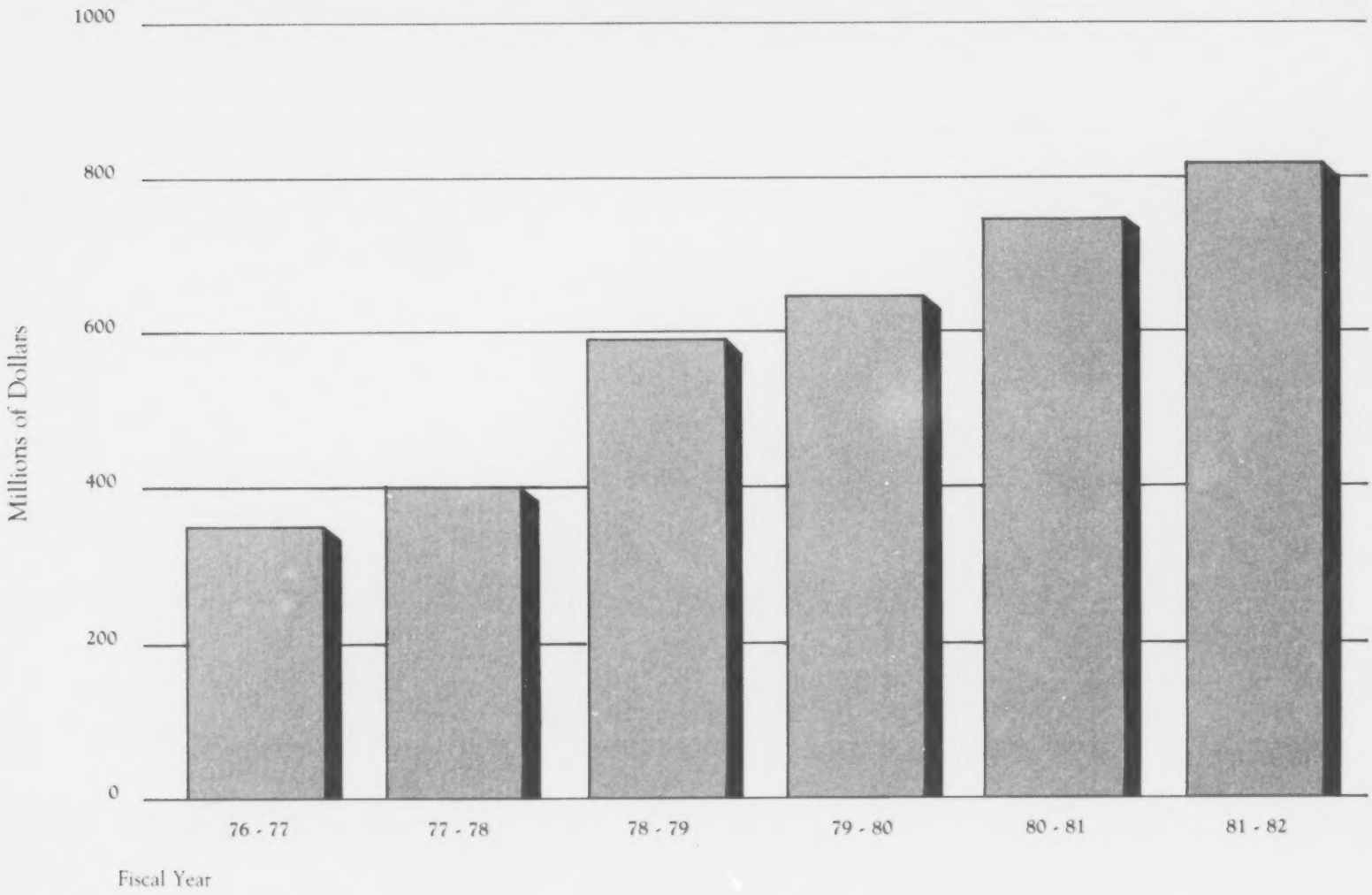
SALES TAX COLLECTIONS

Fiscal Year	Amount Collected
1981-82	$821,981,861.34
1980-81	757,385,725.07
1979-80	647,975,842.63
1978-79	584,911,150.53
1977-78	404,635,823.53
1976-77	349,982,758.01

A sales tax of three percent is collected by the Department of Revenue and Taxation on: retail sales of tangible personal property; goods used or stored for use in Louisiana; leases and rentals of tangible personal property; and sales of certain services. Exempted from the state sales and use tax are prescription drugs, food purchased for consumption in the home, and other exemptions as provided by law.

SALES TAX COLLECTIONS

FIGURE L



SALES TAX COLLECTIONS BY PARISH

Parish	1980-81	1981-82	Percent of Change
Acadia	$ 4,952,487.22	$ 5,306,518.60	7.14
Allen	811,803.50	770,037.97	-5.15
Ascension	6,217,933.18	4,862,005.57	-21.81
Assumption	779,463.68	837,840.43	7.48
Avoyelles	1,541,107.94	1,540,819.64	-0.02
Beauregard	3,112,157.14	2,424,975.67	-22.08
Bienville	442,152.81	382,587.76	-13.47
Bossier	5,398,717.57	5,780,270.20	7.06
Caddo	42,345,837.03	46,226,836.44	9.16
Calcasieu	23,023,646.70	23,337,693.38	1.36
Caldwell	333,211.50	366,031.21	9.85
Cameron	622,989.32	1,314,008.82	110.92
Catahoula	672,988.29	688,454.92	2.29
Claiborne	734,643.88	861,361.72	17.25
Concordia	1,119,347.13	1,043,669.72	-6.76
DeSoto	1,153,265.64	2,484,785.29	115.46
East Baton Rouge	67,760,802.44	72,640,878.88	7.20
East Carroll	651,479.96	604,612.68	-7.19
East Feliciana	501,767.17	476,842.31	-4.97
Evangeline	1,144,310.95	1,304,676.55	14.01
Franklin	958,158.50	931,335.63	-2.80
Grant	235,103.05	192,088.08	-18.30
Iberia	9,660,394.72	10,320,867.25	6.83
Iberville	2,323,499.34	2,492,829.16	7.28
Jackson	817,978.62	1,349,631.02	65.00
Jefferson	55,897,383.31	60,532,586.69	8.29
Jefferson Davis	2,416,287.01	2,562,555.64	6.05
Lafayette	43,744,890.53	52,649,828.78	20.35
Lafourche	5,736,640.33	5,707,331.29	-0.51
LaSalle	954,771.07	1,039,141.15	8.83
Lincoln	3,468,404.21	3,496,209.79	0.80
Livingston	1,697,380.65	1,848,936.41	8.93
Madison	542,650.33	510,454.48	-5.93
Morehouse	1,842,352.07	2,218,661.35	20.42
Natchitoches	$ 2,347,032.26	$ 2,427,040.14	3.41
Orleans	119,526,635.08	125,634,402.08	5.11
Ouachita	20,829,420.37	20,998,446.01	0.81
Plaquemines	4,219,488.77	5,364,154.96	27.13
Pointe Coupee	824,767.15	950,072.75	15.19
Rapides	11,651,546.24	11,656,407.05	0.04
Red River	409,736.28	407,535.56	-0.54
Richland	994,026.34	996,354.16	0.23
Sabine	1,089,647.73	1,250,163.28	14.73
St. Bernard	3,488,567.54	3,537,717.57	1.41
St. Charles	3,487,800.63	4,053,310.08	16.21
St. Helena	169,909.05	138,362.49	-18.57
St. James	1,269,921.47	1,024,062.38	-19.36
St. John the Baptist	2,874,015.67	2,746,864.30	-4.42
St. Landry	6,693,747.07	6,572,457.69	-1.81
St. Martin	1,513,624.90	1,837,181.19	21.37
St. Mary	11,855,893.37	11,412,374.96	-3.74
St. Tammany	5,978,724.51	6,481,888.17	8.41
Tangipahoa	5,099,740.14	5,205,713.65	2.07
Tensas	315,171.38	294,549.92	-6.54
Terrebonne	13,132,627.36	15,992,243.31	21.77
Union	589,004.68	594,828.36	0.99
Vermilion	3,813,858.18	4,015,888.11	5.29
Vernon	1,384,077.41	1,417,846.24	2.44
Washington	2,298,646.94	2,227,503.07	-3.10
Webster	2,564,293.61	2,734,271.23	6.63
West Baton Rouge	3,131,865.74	3,622,527.60	15.66
West Carroll	528,733.94	560,918.85	6.08
West Feliciana	2,371,877.22	1,658,118.20	-30.09
Winn	758,329.10	771,174.03	1.69
Out-of-State	228,123,553.55	256,290,119.47	12.34
Invalid	433,434.60	-0-	—
Total	$757,385,725.07	$821,981,861.34	8.53

SALES TAX COLLECTIONS BY COMMODITY

Commodity	1980-81	1981-82	Percent of Change
Lumber, Building Materials & Contractors	$165,766,522.23	$171,507,553.48	3.46
General Merchandise	114,977,197.89	122,203,987.41	6.28
Miscellaneous Group	93,293,965.68	108,403,880.76	16.19
Food	90,692,362.02	100,828,662.15	11.17
Manufacturers Group	90,855,329.68	96,986,165.23	6.75
Automotive Services	59,264,760.52	64,608,292.43	9.01
Miscellaneous Services	55,833,500.93	61,166,594.63	9.55
Furniture, Home Furnishings & Equipment	52,235,141.83	55,195,905.85	5.67
Apparel	31,243,731.44	34,908,507.88	11.73
Utilities Group	3,223,212.85	6,172,311.52	91.49
Total	$757,385,725.07	$821,981,861.34	8.53

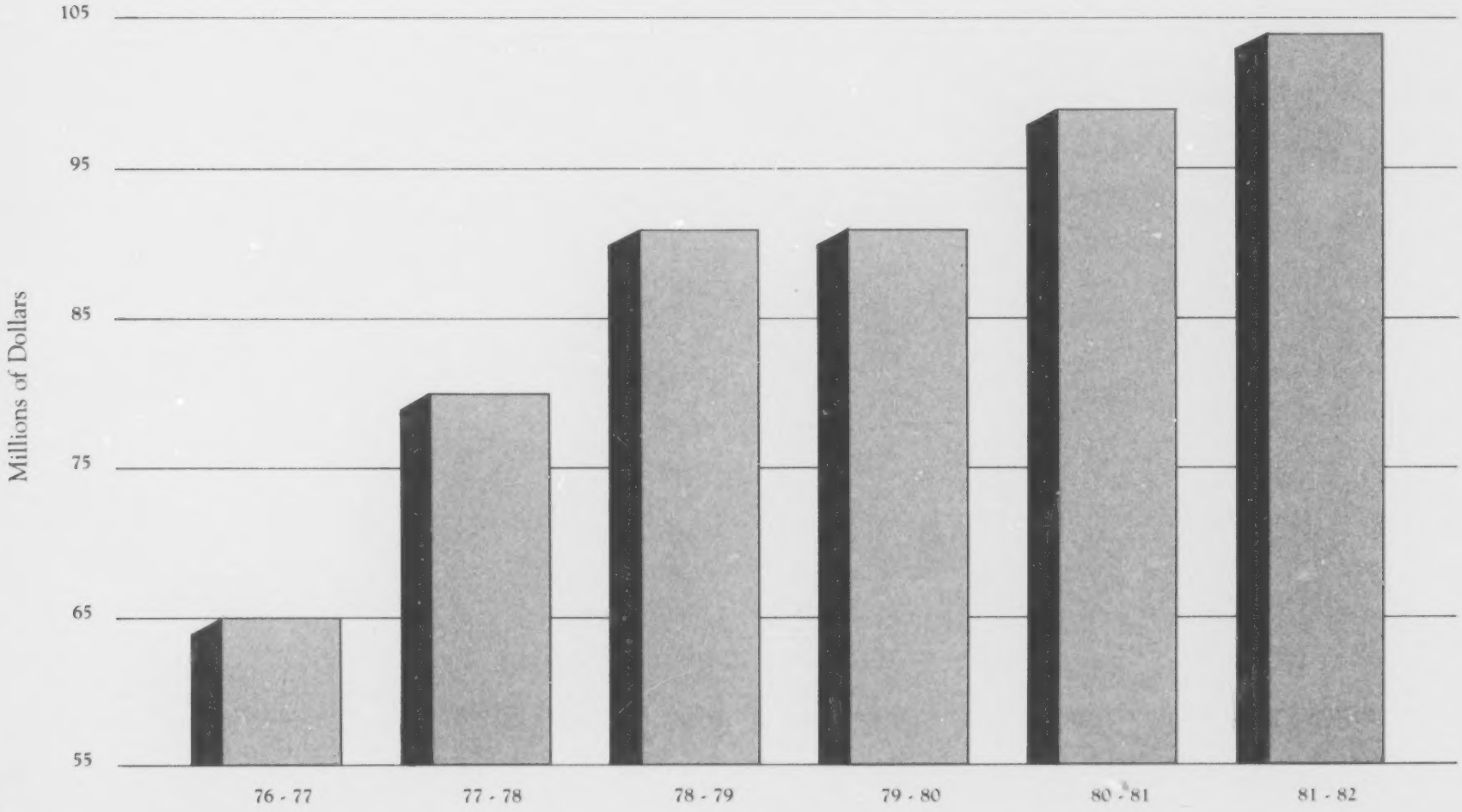
MOTOR VEHICLE SALES TAX COLLECTIONS

Fiscal Year	Amount Collected
1981-82	$104,930,127.68
1980-81	99,051,814.69
1979-80	91,370,925.59
1978-79	91,709,423.14
1977-78	80,387,423.26
1976-77	65,846,874.87

Louisiana's motor vehicle sales tax is collected by the Department of Public Safety, and the above collection figures were furnished by the Department of Public Safety.

MOTOR VEHICLE SALES TAX COLLECTIONS*

FIGURE M



* Collected by the Louisiana Department of Public Safety

TOBACCO TAX & PERMIT FEE

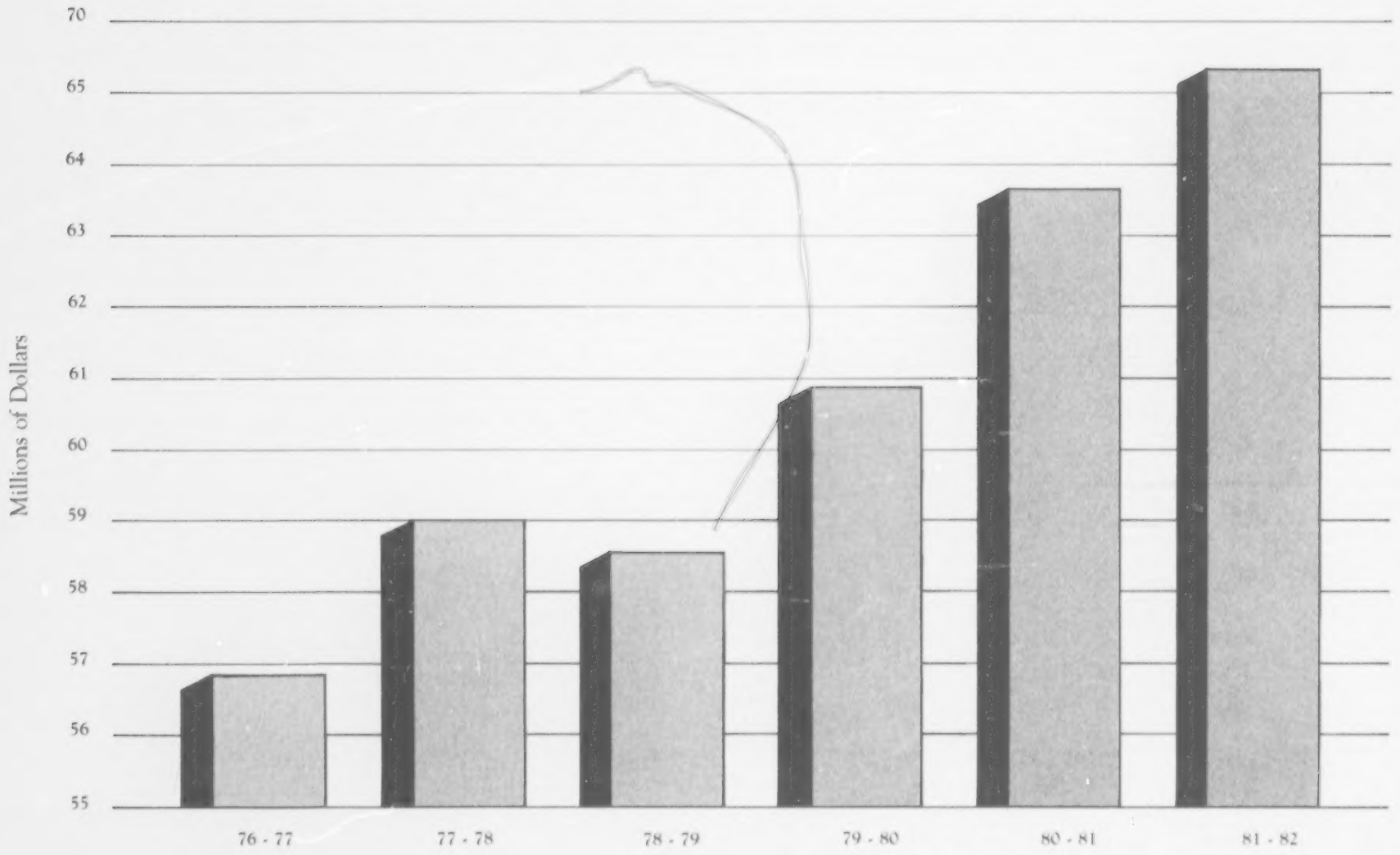
TOBACCO PRODUCT TAXES COLLECTIONS

Fiscal Year	Amount Collected
1981-82	$65,356,277.42
1980-81	63,807,459.05
1979-80	60,984,284.36
1978-79	58,556,580.76
1977-78	59,010,597.13
1976-77	56,953,757.21

Louisiana imposes an excise tax on the first dealer who handles a tobacco product in the state. The tax on cigars is computed as follows: cigars invoiced up to $120 per thousand at 8% of the net invoice price; cigars invoiced over $120 per thousand at 20% of the net invoice price. The tax rate on cigarettes is 11¢ per pack of 20 cigarettes. The tax rate on smoking tobacco is computed at 33% of the invoice price to the wholesaler.

TOBACCO PRODUCT TAXES COLLECTIONS

FIGURE N



OTHER STATE REVENUE SOURCES

	1980-81	1981-82
Anhydrous Ammonia Fertilizer Permit Fee Rate of fee: $300 plus ½ of 1% of gross sales of anhydrous ammonia fertilizer and equipment	$ 27,110.05	$ 30,458.90
Electric Cooperative Fee Rate of fee: $10 for each 100 persons, or fraction of 100, to whom electricity is supplied within the state.	30,978.30	23,367.40
Gift Tax Rate of tax: The rate is 2% for the first $15,000 taxable gifts, and 3% for the excess above $15,000 taxable gifts.	1,185,374.41	842,936.19
Inheritance and Estate Transfer Tax Rate of tax: Direct descendant by blood or affinity, ascendant or surviving spouse, no tax is due on the first $5,000; the tax is 2% of the actual value at the time of death on the next $20,000; and 3% of the actual value on the amount in excess of $20,000. Other rates vary according to relationship.	23,331,681.61	26,314,152.72
Liquefied Petroleum Gas Permit Fee Rate of fee: Fee set by LPG Commission in an amount which shall not exceed ¼ of 1% of the gross annual sales of liquefied petroleum gas and liquefied petroleum-consuming appliances and equipment of dealer or permit holder. The minimum permit fee shall be $75.	321,821.23	(6,019.09)
Occupational License Tax Rate of tax: Varies with each occupation. This tax was repealed effective January 1, 1982.	29,021,304.90	3,096,578.97
PUBLIC UTILITIES AND CARRIES		
Inspection and Supervision Fee Rate of fee: Varies according to gross receipts, with minimum of $35.	823,682.85	863,764.95
Motor Carrier Fee Rate of fee: $10 for each vehicle operated or to be operated by motor carrier.	169,219.04	194,751.34
Natural Gas Franchise Tax Rate of tax: 1% of the gross receipts from the operation of franchise or charters in Louisiana.	7,759,053.92	9,198,720.78
Transportation and Communications Tax Rate of tax: 2% of the gross receipts from its intrastate business.	23,513,350.13	27,272,937.44
Soft Drink Tax - see page 18		
Unclaimed Property	1,687,558.40	923,075.68
Vending Machine Registration Fee Rate of fee: $3 when machine is put on location in the state or is sold. This fee was repealed effective September 12, 1980.	522.00	0.00

FIRST USE TAX

The Louisiana First Use Tax on natural gas was declared unconstitutional by the United States Supreme Court in a divided opinion on May 26, 1981. The Supreme Court in its decision on June 15, 1981, rendered in Number 83, Original, ordered Louisiana to refund to the taxpayers any and all revenues collected pursuant to the First Use Tax, together with all interest earned as a result of Louisiana's investment of the revenue. The court did allow Louisiana to refund the monies collected as the proceeds of principal and interest (invested in certificates of deposit) matured. The Louisiana Department of Revenue and Taxation, the Federal Energy Regulatory Commission, the plaintiff states, and the pipeline companies, in recognition of the Supreme Court ruling, entered into an agreement allowing for the schedule repayments of funds based upon the maturity of certificates of deposit and repurchase agreements held by Louisiana. The total dollar amount refunded as a result of the First Use Tax being declared unconstitutional was $664,758,728.28.

In order to further improve this report, any comments you have on the contents will be appreciated.

Which items of this report were most beneficial to you? _____

_____

_____

Which items of this report were least beneficial to you? _____

_____

_____

What additional information would you find beneficial that was not included in this report? _____

_____

Additional comments _____

_____

Name _____ Title _____

Type of business _____ Address _____

City/State _____ Zip Code _____

For additional copies of this report, write to: Public Information Officer, Louisiana Department of Revenue and Taxation, Post Office Box 201, Baton Rouge, Louisiana 70821.